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**A Guide To**

# Idaho Income Tax Withholding



Effective January 1, 2001

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This guide was prepared by the Idaho State Tax Commission. It does not provide a comprehensive explanation of Idaho tax laws or rules. The law can be found in Title 63, Chapter 30 of the Idaho Code. Rules are located in Idaho Administrative Rule 35, Title 01, Chapter 01.

## Recent Changes

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### **How will the new Idaho income tax rates affect tax withholding?**

Starting in 2001, the Idaho personal income tax schedules will adjust annually to compensate for inflation. The change will be reflected in the income tax tables used to file individual income tax returns. To adjust for the changing tax schedules, the State Tax Commission will periodically publish new tax withholding tables to match the changing tax schedules.

### **Will I get a new withholding booklet each year?**

The Tax Commission will issue new withholding tables when the accumulated annual inflation adjustments cause a substantial change. When a new withholding booklet is issued, one will be sent to each registered employer. A notice will be placed on the Tax Commission's Web page when new tables are to be issued.

## Idaho Employers and Idaho Employees

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### **Who is an employer?**

An employer is any person, business or organization for whom an individual performs any service as an employee. This includes religious, educational, charitable, and social organizations or societies, even though these organizations may be exempt from the payment of income taxes.

### **Who is an employee?**

Generally, an employee is any individual who performs services for you, when you have the right to control what will be done and how it will be done. This is true even when you choose not to exercise your control over the employee and allow the employee freedom of action. It is also true regardless of how payments are measured or paid or whether the employee works full-time or part-time.

If an employer/employee relationship exists, it does not matter what the relationship is called. Generally, if someone performs services for you, he is an employee unless he is in business for himself and offers the same service to others.

A corporate officer who works for the corporation is an employee.

## **What is the difference between an employee and an independent contractor?**

There are many standards to determine whether an individual performing services for you is an employee or a contractor. Some of the common characteristics are:

### **Employee**

- Works set hours
- An ongoing relationship
- Paid by hour, week, or month
- Reimbursed for business expenses
- Facilities and tools furnished by employer
- Works for one firm
- Must render services personally
- Regular reports are required
- Does not solicit for work
- Can be discharged
- Can quit
- No risk of loss or opportunity for profit

### **Independent Contractor**

- Sets own hours
- Relationship lasts a limited time
- Paid by the job performed
- Responsible for incidental expenses
- Has own facilities and tools
- May work for several firms at once
- Can subcontract services to another
- Not required to account for actions
- Solicits for work through advertising
- Cannot be terminated except for breach of contract
- Must complete contract or be responsible for failure to do so
- Has risk of loss and opportunity for profits

For additional information on how to determine whether an individual providing services is an independent contractor or an employee, see IRS publications Circular E, and 15-A.

## **What if I employ a member of my family?**

If a family member, even your spouse or child, provides services for which he is paid, you must withhold Idaho income tax just as you would for a nonfamily member.

## **What if I employ someone to assist me with household work or to provide care for a family member?**

If you hire an employee to work in a personal residence, the employee's wages are subject to Idaho income tax. You must have an Idaho withholding account and report the wages, but you are not required to withhold Idaho income tax from the employee's wages. As a domestic employer, you are required to issue W-2 forms and file Form 956 by the last day of February, following the year of employment. The instructions for Form 956 are on page 21.

If you hire someone who has a business providing household help and he provides service to more than one client, he is not necessarily your employee.

## **What if I employ someone to help me on my farm or ranch?**

If you hire an employee to help you in your agricultural business, you must withhold Idaho income tax from the employee's check if he earns more than \$1,000 during the calendar year. Use the withholding tables in this book to determine how much to withhold.

If you are required to file Employment Reports with the Department of Labor, you are a quarterly filer with the Tax Commission. You must file Form 958 and pay the income tax withheld by the last day of the month following the end of the calendar quarter. If you are not required to file Employment Reports with the Department of Labor, you are an annual filer with the Tax Commission. You must file Form 956, Form 956-W, and pay the income tax withheld by the last day of February.

## Income Subject to Withholding

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### **When are wages subject to Idaho income tax?**

When an employee earns income while working in Idaho, the income is subject to Idaho income tax. This is true even if the employee is not a resident of Idaho. It is also true if the employee is a family member. It also applies to people working in Idaho for only one day, including athletes and performers.

If a person who is not a citizen of the United States earns income while in Idaho, the income is subject to Idaho income tax withholding.

### **What income is subject to Idaho income tax withholding?**

All wages, tips, and other compensation earned by employees or paid for services performed in Idaho are subject to Idaho income tax withholding. The pay may be in cash or in another form. It includes salaries, vacation allowances, bonuses, commissions, and fringe benefits. It does not matter how you measure the compensation or make the payment. Generally, if the Idaho compensation is subject to federal income tax, it is subject to Idaho income tax as well.

Compensation paid to a former employee for services performed while still employed in Idaho are subject to Idaho income tax withholding. For example: If an employee is granted stock options and those stock options vest while he is performing services in Idaho the compensation or gain when he exercises his options will be subject to Idaho income tax withholding, even if the employee is no longer employed in Idaho.

- **Employee business expense reimbursements.** Reimbursements or allowances paid to an employee under an accountable plan are not subject to Idaho income tax withholding. Reimbursements or allowances paid under a nonaccountable plan are subject to Idaho income tax withholding. For information defining an accountable or nonaccountable plan see the IRS publication Circular E.
- **Wages not paid in money.** If in the course of your trade or business, you pay an employee in something other than cash or a readily negotiable instrument, you are said to pay them “in kind.” Payments in kind may be in the form of goods, lodging, food, clothing, or services. Generally, the fair market value of such payments at the time they are provided is subject to Idaho income tax withholding if the payment is for services provided in Idaho. If the food or lodging is for the convenience of the employer and qualifies under federal law to be excluded from wages, it is not subject to Idaho income tax withholding.

- **Supplemental Wages.** Bonuses, commissions, overtime pay, payments for accumulated sick leave, severance pay, awards, prizes, back pay, retroactive pay and other such payments are subject to Idaho income tax if earned while working in Idaho.  
Withholding on supplemental wages may be computed by either combining the supplemental payment with regular wages and treating them as a single payment or by multiplying the supplemental payment by 8.2%.
- **Employee Benefits.** Benefits that are taxable under the Internal Revenue Code are subject to Idaho income tax withholding, if they were earned for services provided in Idaho, regardless of when the benefit is received. Tax-deferred benefits such as 401(k) plans and cafeteria plans that are tax deferred by the Internal Revenue Code are also tax deferred for Idaho and not subject to income tax withholding.
- **Stock Options.** The granting of stock options is considered to be compensation for services. The gain from the sale of the stock is subject to Idaho income tax withholding if the employee performed services in Idaho between the time the option was granted and the time the option vested. For more detailed information see Idaho Income Tax Administrative Rule 271.
- **Tips.** Tips an employee receives for work done in Idaho are subject to Idaho income tax withholding.

#### **Are there exceptions to the withholding requirement?**

- An Idaho employer is always required to have an account and report payroll. However, withholding is not required if:
  - the employee is not a resident of Idaho and earns less than \$1,000 in Idaho during the calendar year.
  - an agricultural laborer earns less than a \$1,000 during the calendar year.
  - an employee is exempt from federal withholding.
  - the employee is a Native American who earns the income on the reservation and who lives on the reservation.
  - an employee gives you a Form W-4 stating he is exempt from withholding as he had no income tax liability in the previous year and expects to have no income tax liability for the current year. The exemption is only good for the current year. He must give you a new W-4 each year. The employer must have a withholding account and issue the employee a W-2 form. See Am I Required to Send W-4 forms to the State Tax Commission? on page 14.
- **Common Carriers.** If you are an interstate common carrier and your employee has regularly assigned duties in more than one state, you only have to withhold income tax for the employee's state of domicile. See Title 49, Section 14503, United States Code to determine if the employee qualifies.
- **Air Carriers.** If your employee has regularly assigned duties on aircraft in more than one state, you must withhold income tax for his state of domicile and the state in which he earns more than 50 percent of his wages. See Title 49, Section 40116(f) United States Code to determine if the employee qualifies.

- **Railroad Carriers.** If you are an interstate rail carrier and your employee has regularly assigned duties in more than one state, you only have to withhold income tax for the employee's state of domicile. See Title 49, Section 11502, United States Code to determine if the employee qualifies.

**Am I required to withhold Idaho income tax from an IRA, pension or other similar payment?**

The income from an IRA, pension or other similar payment is subject to Idaho income tax, but the payer is not required to withhold Idaho income tax from retirement payments. The recipient may pay the tax as a voluntary estimated payment on his individual return on or before April 15. If the payer of the retirement funds wishes to withhold Idaho income tax from the payments as a convenience to its payees, it must apply for an Idaho withholding account and remit the amounts withheld the same way a regular employer does.

**Is Idaho income tax withholding required on active-duty military wages?**

The federal Soldiers' and Sailors' Civil Relief Act of 1940 prevents a state from taxing the active duty pay of military personnel, unless the military person is domiciled in that state. Therefore, the military wages of a person stationed in Idaho would not be subject to Idaho income tax, unless he joined the military from Idaho. Wages paid by the military to a person not on active duty are subject to Idaho income tax withholding if earned in Idaho.

For a person who joined the military from Idaho, Idaho allows him to deduct the active duty pay earned outside Idaho. Therefore, it is not necessary to withhold Idaho income tax for military personnel who have joined the service from Idaho, but are stationed outside Idaho.

**Is income earned by a Native American subject to Idaho income tax withholding?**

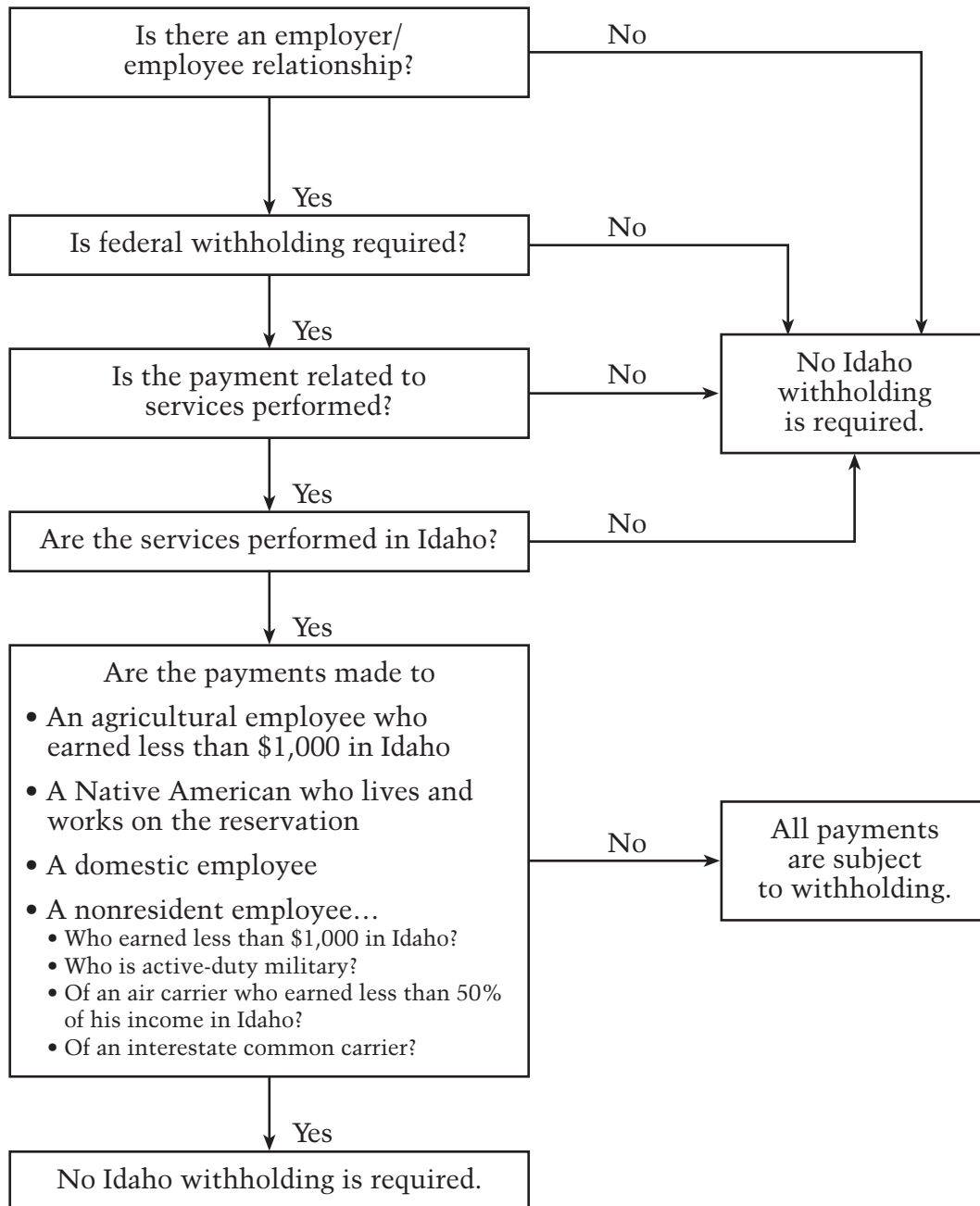
Yes, unless the Native American meets all of the following qualifications:

- Is an enrolled member of a federally recognized tribe;
- Lives on a reservation;
- The wages are for work performed on a reservation.



## Should I Withhold Idaho Income Tax?

The following flow chart can help you decide if Idaho income tax needs to be withheld.



## Withholding Account

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### **Do I need an Idaho withholding account?**

Generally, if you have an employee earning income while in Idaho, you must have an Idaho withholding account. This applies to all employees including agricultural, household help and family members.

If you choose to voluntarily withhold Idaho income tax, you must have an Idaho withholding account.

### **How do I apply for an Idaho withholding account number?**

You must have a federal Employer Identification Number (EIN) before you apply for an Idaho withholding account. You can obtain an EIN from the Internal Revenue Service. Form SS-4 and instructions for obtaining an EIN are available on the IRS Web site at [www.irs.ustreas.gov/forms\\_pubs/forms.html](http://www.irs.ustreas.gov/forms_pubs/forms.html). In most cases you can obtain an EIN by visiting an Idaho State Tax Commission office.

To apply for an Idaho withholding account, complete the Idaho Business Registration Form, IBR-1, and submit it to the Idaho State Tax Commission. Form IBR-1 is a joint registration form that also allows you to apply for your unemployment insurance account from the Department of Labor and to provide some necessary information to the Industrial Commission. To obtain an application:

- call the Idaho State Tax Commission at (800) 972-7660 (334-7660 in Boise);
- see the Tax Commission's Web site at [www2.state.id.us/tax/forms\\_permits.htm](http://www2.state.id.us/tax/forms_permits.htm);
- from your fax machine, call the Interactive Voice Response service toll-free at (888) 228-5770; or
- visit one of the Idaho State Tax Commission offices.

Approximately three weeks after mailing your application you will receive a withholding account number and you will be notified how often you must file a return. (See page 11 for information on when returns are due.) You will then begin receiving the forms needed to report the Idaho income tax withheld.

The Idaho withholding account number is not transferable. If you change your business entity (for example: incorporating your sole proprietorship), acquire a business, or for any reason get a new federal EIN, you must complete a new application.

### **What if I do not register for a withholding account?**

If you have employees or withhold Idaho income tax, and do not register for a withholding account, you may be charged a penalty of \$100 per month until you do register.

### **What if I need to change the address on my account?**

To change your mailing address, on Form 958 or Form 956 mark the box for “Mailing address change,” draw a line through the address on the form, and write in your new address.

### **Are withholding accounts transferable?**

If you are a new owner of an existing business, or have changed your employer identification number (EIN), do not use a return that has been addressed to the former business entity. Accounts are not transferable. Contact a State Tax Commission office to obtain an application for a new account.

### **What if I no longer need a withholding account?**

If you want to cancel your account, mark the box for “Cancel Account” on the Form 958 or Form 956.

## **How Much To Withhold**

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### **How do I know how much Idaho income tax to withhold?**

An employer must have a federal Form W-4, Employees Withholding Allowance Certificate, on file for each employee. Since Idaho does not have a separate form W-4, Idaho income tax withholding is based on the federal Form W-4. However, an employee can request that you withhold additional Idaho income tax by claiming fewer dependents for Idaho purposes. The employee can add this information at the bottom of the federal form W-4 he provides to you. He cannot request less Idaho income tax withheld by listing more dependents.

Idaho has three approved methods for computing withholding:

- Withholding Tables. See page 31.
- Percentage Computation. See page 24.
- Annualized Wage. See page 25.

The income tax withholding amounts in the withholding tables have been rounded to the nearest whole dollar. If you use the percentage or annualized wage method of withholding, round the tax to the nearest whole dollar.

Generally, the percentage computation is the most helpful method to use in programming the withholding tables for your computer. For assistance with payroll software, contact the company from which you purchased the software.

## When to File and Pay the Withholding

### How often will I be required to remit the income tax I have withheld?

**Monthly Filers.** Most employers are monthly filers and therefore remit withholding each month.

**Split-Monthly Filers.** Employers whose withholding exceeds \$60,000 per year must file their return and remit the income tax withheld based on a reporting period that begins on the 16th of the month and ends on the 15th of the next month with the payment due the 20th of that same month.

**Quarterly Filers.** Employers who withhold less than \$500 each quarter remit the withholding on the last day of the month following the end of the quarter.

### When are my returns due?

Each form has its own due date. See Figure 1 below to determine the due dates for each form.

FORM	DUE DATE	EMPLOYER FILING CYCLES					
		Monthly	Split-Monthly	Quarterly	Household	Agriculture w/D.O.L.	Agriculture w/o D.O.L.
Form 910	The 20th of each month following the applicable reporting period.	X	X				
Form 958	The last day of the month following the end of the quarter.	X	X	X		X	
Form 958-A	The last day of January.		X				
Forms 956 & 956-W	The 1st day of February	X	X	X	X	X	X

**Figure 1. Schedule for Filing Your Returns.**

### How do I get reporting forms?

Once you are registered with the Tax Commission, preprinted forms will be sent to the business in a timely fashion. If you do not have a preprinted form to file, do not use photo copies from a previous period or from a different employer. If you do not have a current form when you need to file, you may:

- Call any Tax Commission office to request one. The form will be mailed to you on the next business day.
- Use the Telefile system to file your report and remit payment (see page 12), or
- Visit the Tax Commission's electronic filing Web page to find private vendors that offer electronic filing.

**Can I have the forms sent to my accountant?**

The Idaho Business Registration Form allows for an alternate address and contact person. If you have already completed your application, you may send a letter asking the Tax Commission to mail your reporting forms to an alternative address. Be sure to include your account number.

## Making Payments with Electronic Funds Transfer

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**Can I remit the taxes electronically?**

Yes, Idaho allows two methods of making a Direct Payment. The Idaho State Tax Commission's State Tax Electronic Payment System (STEPS) program for ACH Debit provides an electronic method to make payments of any tax due the Tax Commission. To register with Idaho's STEPS program, call 1-800-972-7660 to ask for an authorization form, or get the form at [www2.state.id.us/tax/forms\\_misc.htm](http://www2.state.id.us/tax/forms_misc.htm). The STEPS program for ACH Debit allows you to select the day you want the transaction to be submitted to the bank.

You may also remit withholding payments through ACH Credit. The ACH Credit program allows you to initiate the transfer through your bank, whereas the STEPS program for ACH Debit allows the Tax Commission to complete the transfer on a specified date.

## Filing Returns and Making Payments Using Telefile

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**Can I file my returns electronically even if I do not use a computer?**

You can file your income tax withholding returns (Form 958) and make your payments over the telephone using Telefile. This filing method is not available for split-monthly or annual filers. (Businesses that make retail sales can also file their returns and pay the sales tax using Telefile.)

*For returns and payments:*

To file your return and payment using the telephone follow these easy steps:

1. Complete your withholding return (Form 958).
2. Call toll free 1-888-952-6311.
3. Follow the step-by-step instructions to enter your information.

*For payments only:*

To make only your monthly withholding payments, follow steps 2 and 3 above.

You will be given three options to make your payments when using Telefile.

1. **Direct Payment.** If you choose to make your payments electronically, you must first register with the Idaho State Tax Commission's STEPS program for ACH Debit. The Personal Identification Number received in the registration process is required to authorize payments made through the Telefile system. To register, call 1-800-972-7660.
2. **Credit Card.** If you choose to make your payments using MasterCard or VISA, you will be prompted to enter the credit card number and expiration date.
3. **Other.** If you choose to make direct payments through another source, or to make payment by check, you will need to be sure that your payment is properly identified and sent to the Idaho State Tax Commission by the due date.

## Filing Returns and Making Payments Using the Internet

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### **Can I file my returns online?**

Businesses can file their income tax withholding returns and make their payments using the Internet through an independent vendor. For a small fee, an independent vendor provides a complete online service package that allows you to prepare and file the returns, and make the payments. (Businesses that make retail sales can also file their sales tax returns and pay their sales tax using the Internet.)

To use the Internet for filing your return and paying your income tax withholding, visit the Tax Commission's electronic filing Web page and use the link to the approved service provider(s). The address for the Commission's link is [www2.state.id.us/tax/filing.htm](http://www2.state.id.us/tax/filing.htm).

## Late Filing

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### **What happens if I file late?**

Penalty and interest will be added to the amount due. There is a penalty for filing a return late, and there is a separate penalty for not paying the amount due when the return is filed. Penalty and interest are charged on the amount of tax due from the due date until paid.

A penalty of \$2 per W-2 per month to a maximum of \$2,000 may be applied if your W-2 forms are not submitted by the last day of February.

## Information Returns

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### **Am I required to send W-4 forms to the Idaho State Tax Commission?**

Normally, no. But you are required to send the Idaho State Tax Commission a copy of the W-4 form provided by your employee if:

- the employee earns more than \$200 per week or more than \$7,200 per year, and marks the W-4 form indicating he is exempt from withholding, or
- the employee claims more than 10 withholding allowances.

You also should send a copy of the W-4 form of any employee you suspect is claiming an incorrect number of allowances.

Mail the W-4 to:     ITA/Withholding  
                          Idaho State Tax Commission  
                          P. O. Box 36  
                          Boise, ID 83722-0410

### **Are there other returns that I must file?**

The Internal Revenue Service requires taxpayers to use Form 1099 to report certain activities with third parties. All Forms 1099 and other information returns must be filed by the last day of February. Only the following Forms 1099 must be filed with the Idaho State Tax Commission:

- Form 1099-MISC, Miscellaneous Income, if it is issued for transactions related to property located or used in Idaho or for services performed in Idaho.
- Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., if Idaho income tax is withheld.
- Form 1099-S, Proceeds From Real Estate Transactions, if it is issued for transactions related to property located in Idaho.
- Form 1099-A, Acquisition or Abandonment of Secured Property, if the property was located in Idaho.
- Form 1099-B, Proceeds from Broker and Barter Exchange Transactions, if the property was located in Idaho or if the service was performed in Idaho.

The following information returns also must be filed with the Idaho State Tax Commission if applicable:

- Form MSA-1, Idaho Medical Savings, must be filed by financial institutions that offer Medical Savings Accounts.
- Form W-2G, Certain Gambling Winnings, if the gambling took place in Idaho.
- Form 1099-C, Cancellation of Debt, if the secured property was located in Idaho.
- Form 1098, Mortgage Interest Statement, if the property was located in Idaho.

## Record Keeping

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### **What records must I keep, and for how long?**

Your payroll records should be kept for at least four years. They should include:

- Name, address, and social security number of each employee
- Dates of employment
- Dates and amount of all wage payments and taxes withheld
- Hours and location of work
- A Form W-4 for each employee
- Cancelled payroll checks
- Copies of all Forms W-2 and Forms 1099
- Federal Form I-9, Employment Eligibility Verification

## Other Questions

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### **What if I employ someone who does not live in Idaho?**

If a person is working in Idaho, you must report the wages to Idaho. Because the wages are earned in Idaho, they are subject to Idaho income tax. You do not have to withhold Idaho income tax unless the person will earn \$1,000 in Idaho during the year. All wages earned in Idaho, even if tax was not withheld, must be reported on the W-2 form as Idaho wages.

### **What if I send my Idaho employee to another state to work?**

You are required to withhold income tax for the state in which the employee is working. If the state where he is working does not have an income tax, the employee may wish to have you withhold Idaho income tax. As a resident of Idaho, his income will be taxable in Idaho.

### **If I am self-employed, how do I know how much money to set aside to pay my income tax?**

If you are self-employed or receive a pension payment, the tables starting on page 27 will help you determine how much to set aside to pay your income tax. Determine the taxable income you receive each month, then use the monthly table to determine how much tax you will owe. Idaho does not require estimated tax payments from individuals; however, you can file a voluntary estimated tax payment using Form 51.



## Important Agencies for Employers

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### Where can I get more information related to being an Idaho employer?

These agencies may be of assistance:

- ***Internal Revenue Service***  
Federal Tax Withholding, FUTA, FICA, etc.  
  
[www.irs.ustreas.gov](http://www.irs.ustreas.gov)  
  
Toll-Free 1-800-Tax-1040  
  
IRS Publication  
Circular E, Employer's Tax Guide  
  
Boise Office  
550 W. Fort St.  
Boise, ID 83724
- ***State Tax Commission***  
State Income Taxes, Sales Tax, Corporate Tax, Fuels Tax, etc  
  
[www2.state.id.us/tax](http://www2.state.id.us/tax)  
  
See the cover of this publication for the office closest to you.
- ***Department of Labor***  
Unemployment Insurance, Job Service, Employer Services  
  
[www.labor.state.id.us](http://www.labor.state.id.us)  
  
Boise Office  
317 W. Main Street  
Boise, ID 83735-0760  
(208) 334-6318
- ***Idaho Industrial Commission***  
State Workers Compensation Law, Industrial Accident Insurance  
  
[www2.state.id.us/iic](http://www2.state.id.us/iic)  
  
Boise Office  
317 W. Main Street  
Boise, ID 83702  
(208) 334-6000
- ***U S Immigration and Naturalization Services***  
Employment Eligibility Verification  
  
[www.ins.usdoj.gov](http://www.ins.usdoj.gov)  
  
Boise Office  
4620 Overland Road  
Boise, ID 83704  
(800) 777-7700
- ***Idaho Secretary of State***  
Business DBAs, Articles of Incorporation, UCC, etc  
  
[www2.idsos.state.id.us](http://www2.idsos.state.id.us)  
  
Boise Office  
700 W. Jefferson  
Basement, West Wing  
Boise, ID 83702  
  
P.O. Box 83720  
Boise, ID 83720  
(208) 334-2304

## Forms and Instructions

910 IDAHO WITHHOLDING PAYMENT VOUCHER			ROL0310 6-7-99
ACCOUNT NO.	FROM	TO	
000456321-W	12-01-2000	12-31-2000	
PAYMENT DUE ON OR BEFORE			
01-22-2001			
JOHN Q TAXPAYER		Payment Amount	<input type="text" value="00"/>
800 PARK BLVD			
BOISE ID 83712-7742			
		MAIL TO: STATE TAX COMMISSION PO BOX 76 BOISE ID 83707	
987654321 000456321 JOHN Q 1200 M 10 9			

**Figure 2. Example of Form 910**

### What is Form 910 used for?

Form 910 (See Figure 2):

- is a payment voucher for employers who remit payments on a monthly or a split-monthly basis, or for any employer who wishes to make a voluntary, early payment.
- covers only one month of payroll. It should be filed even if no tax is withheld from your employees for the reporting month.
- is due by the 20th day of the month after the reporting month.

Remember, taxes are reported and paid based on when the wages are paid, not the pay period ending date.

### Why does Form 910 have zeros in the payment amount box?

Recent changes in Idaho rules require that whole numbers are used for all withholding returns. Round your payment amounts and report the rounded dollar amount on Form 910. Amounts ending with less than 50 cents are reduced to the lower whole dollar. Amounts ending with 50 cents or more are increased to the next whole dollar.

## Form 958

<b>958 IDAHO INCOME TAX WITHHOLDING RETURN</b>		<input type="checkbox"/> Payment made by EFT <input type="checkbox"/> Mailing address change <input type="checkbox"/> Cancel Account		ROL2550 6-7-99	E.C. 36	R.C.
ACCOUNT NO. 000456321-W	FROM 10-01-2000	TO 12-31-2000	RETURN DUE ON OR BEFORE 01-31-2001			
JOHN Q TAXPAYER  800 PARK BLVD BOISE ID 83712-7742						
MAIL TO: PO BOX 78 BOISE ID 83707-0078 I do hereby swear or affirm that this information is true and correct to the best of my knowledge.						
Authorized Signature	Date					
1. Idaho payroll .....			00			
2. State tax withheld (first period) .....			00			
3. State tax withheld (second period) .....			00			
4. State tax withheld (last period) .....			00			
5. Total tax withheld .....			00			
6. Payments .....			00			
7. Amount due .....			00			
8. Adjustments .....			00			
9. Penalty .....			00			
10. Interest .....			00			
11. Total due .....			00			
987654321 000456321 JOHN Q 1200 Q 58 8						

**Figure 3: Example of Form 958**

### When does an employer use a Form 958?

Form 958 is a tax return that covers three months of payroll. For a split-monthly filer, the quarter begins on the 16th day of the first month and ends on the 15th day of the month following the end of the quarter. It must be filed even if the funds are transmitted electronically, and it must be filed even if no tax is withheld from your employees.

Employers who remit payment on a monthly or split-monthly basis use Form 958 to reconcile the three monthly 910 payments, report total payroll, and remit any unpaid balance. Form 958 is due by the last day of the month following the end of the quarter.

Employers who file on a quarterly basis use Form 958 to report payroll totals and pay the income tax withheld. The return and payment are due by the last day of the month following the end of the quarter.

Employers who file on an annual basis are not required to use Form 958. Instead, annual filers are only required to file Form 956 and Form 956-W.

### Why does Form 958 not allow me to enter amounts with cents?

Recent changes in Idaho tax law mandate that whole numbers be used for all withholding returns. Therefore, all amounts on Form 958 must be rounded to a whole dollar amount. Amounts ending with less than 50 cents are reduced to the lower whole dollar. Amounts ending with 50 cents or more are increased to the next whole dollar.

**Can I use Form 958 if I make payments electronically?**

Yes, if a balance due for the return will be paid by an electronic funds transfer, mark the box for "Payment made by EFT" on the Form 958.

**Is it necessary to sign Form 958?**

Yes, a signature is required on Form 958.

**How do I complete Form 958?**

Line 1.

Enter the total Idaho taxable wages *paid* to your employees during this quarter (three months). For a split-monthly filer, the quarter begins on the 16th day of the first month and ends on the 15th day of the month following the end of the quarter. Taxable wages are wages actually paid during the period, not accrued wages.

Lines 2 through 4.

Monthly Filers. Enter the total Idaho income tax withheld from the wages paid to your employees during the first month of the quarter on Line 2, the second month of the quarter on Line 3 and the third month of the quarter on Line 4.

Semi-Monthly Filers. Enter on line 2 the total Idaho income tax withheld from the wages paid to your employees from the 16th of the first calendar month to the 15th of the second calendar month of the quarter. Enter on line 3 the total Idaho income tax withheld from the 16th of the second calendar month to the 15th of the third calendar month. Enter on line 4 the Idaho income tax withheld from the 16th of the third calendar month to the 15th of the first calendar month of the next quarter.

For the last quarter you will receive a Form 958-A which separates the income tax withheld from January 1 through January 15.

Quarterly Filers. Leave Lines 2 and 3 blank. Enter the total Idaho income tax withheld from the wages paid to your employees, during the whole quarter, on Line 4.

Line 4a.

Split-Monthly Filers Only. For the fourth quarter only, you will receive Form 958-A. Enter on line 4a the amount of taxes withheld during the period 1/1/XX through 1/15/XX. This information is necessary to reconcile your annual withholding. Line 4 is the entire amount of taxes withheld during the period 12/16/XX through 1/15/XX.

958-A IDAHO INCOME TAX WITHHOLDING RETURN		<input type="checkbox"/> Payment made by EFT <input type="checkbox"/> Making address change <input type="checkbox"/> Cancel Account		801.0161 4-7-99	E.C. <b>T3</b>	S.C.
ACCOUNT NO. <b>000456321-W</b> FROM <b>10-16-2000</b> TO <b>01-15-2001</b> RETURN DUE ON OR BEFORE <b>01-31-2001</b>						
<b>JOHN Q TAXPAYER</b>  <b>800 PARK BLVD</b> <b>BOISE ID 83712-7742</b>		1. Idaho payroll _____			00	
		2. State tax withheld (first period) _____			00	
		3. State tax withheld (second period) _____			00	
		4. State tax withheld (last period) _____			00	
		4a. State tax withheld 1/1 - 1/15 _____			00	
		5. Total tax withheld _____			00	
		6. Payments _____			00	
		7. Amount due _____			00	
		8. Adjustments _____			00	
		9. Penalty _____			00	
		10. Interest _____			00	
		11. Total due _____			00	

MAIL TO: PO BOX 79 BOISE ID 83707-0079  
 I do hereby swear or affirm that this information is true and correct to the best of my knowledge.

Authorized Signature	Date

987654321 000456321 JOHN Q 1200 B 58 4

Figure 4: Example of Form 958-A

Line 5.

Add lines 2, 3, and 4.

Line 6.

Monthly and Split-Monthly Filers. Enter the total paid with Forms 910 or by electronic Direct Payment for this quarter. This is the sum of the three monthly payments for the quarter.

Quarterly Filers. This line is left blank, unless voluntary payments were made with Form 910 or by electronic Direct Payment. If voluntary payments were made, enter the total amount paid for this quarter.

Line 7.

Subtract line 6 from line 5.

Line 8.

If an adjustment is necessary for a previous return, make the entry on line 8 and attach a statement explaining the adjustment. If no explanation is provided, the adjustment may not be allowed. For assistance, call (208) 334-7797.

Line 9.

Delinquent returns are subject to a penalty of 5% per month of tax due or a minimum of \$10.00 (whichever is greater). The maximum penalty is 25%.

Line 10.

Interest is charged on the amount of tax due from the due date until paid.

Line 11.

This is the total due for this reporting quarter. Add lines 7, 8, 9, and 10. Remit this amount, payable to the Idaho State Tax Commission.

Be sure to sign the return.

956 IDAHO WITHHOLDING EMPLOYER'S ANNUAL RECONCILIATION		ROL0531 1-20-98	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="padding: 2px 5px;">E.C.</td> <td style="padding: 2px 5px;">T3</td> <td style="padding: 2px 5px;">R.C.</td> </tr> </table>	E.C.	T3	R.C.															
E.C.	T3	R.C.																			
ACCOUNT NO. <span style="margin-left: 100px;">FROM</span> <span style="margin-left: 100px;">TO</span> 000456321-W 01-01-2000 12-31-2000	<input type="checkbox"/> Mailing address change <input type="checkbox"/> Cancel account																				
TAX DUE ON OR BEFORE 02-28-2001	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 2px;">1. Number of W-2s for year _____</td> <td style="width: 20%; padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">2. Total Idaho payroll for year _____</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">3. Total state tax withheld _____</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">4. Total state tax paid _____</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">5. Difference between lines 3 and 4 _____</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">6. If overpayment, <input type="checkbox"/> Credit check desired box <input type="checkbox"/> Refund</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">7. Penalty (Add after due date) _____</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">8. Interest (Add after due date) _____</td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">9. Total of lines 5, 7 and 8 _____</td> <td style="padding: 2px;"></td> </tr> </table>			1. Number of W-2s for year _____		2. Total Idaho payroll for year _____		3. Total state tax withheld _____		4. Total state tax paid _____		5. Difference between lines 3 and 4 _____		6. If overpayment, <input type="checkbox"/> Credit check desired box <input type="checkbox"/> Refund		7. Penalty (Add after due date) _____		8. Interest (Add after due date) _____		9. Total of lines 5, 7 and 8 _____	
1. Number of W-2s for year _____																					
2. Total Idaho payroll for year _____																					
3. Total state tax withheld _____																					
4. Total state tax paid _____																					
5. Difference between lines 3 and 4 _____																					
6. If overpayment, <input type="checkbox"/> Credit check desired box <input type="checkbox"/> Refund																					
7. Penalty (Add after due date) _____																					
8. Interest (Add after due date) _____																					
9. Total of lines 5, 7 and 8 _____																					
JOHN Q TAXPAYER  800 PARK BLVD BOISE ID 83712-7742																					
I do hereby swear or affirm that this information is true and correct to the best of my knowledge.																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 2px;">Authorized Signature</td> <td style="width: 20%; padding: 2px;">Date</td> </tr> <tr> <td style="height: 40px;"></td> <td></td> </tr> </table>	Authorized Signature	Date																			
Authorized Signature	Date																				
987654321 000456321 JOHN 09 1200 M 56 4																					

## What is Form 956?

Employers who are required to report and pay the taxes withheld annually only need to file Form 956 and Form 956-W.

## What is Form 956-W?

## When and where do I file Form 956?

Send the completed forms to: Idaho State Tax Commission  
P. O. Box 76  
Boise, ID 83707-0076

### **Who must file Form 956 and 956-W?**

If you had an active Idaho withholding account for any portion of the year or if you withheld Idaho taxes during the year, you must file Form 956. Form 956-W must be filed if you had an employee during the year.

### **How do I complete Form 956?**

Line 1.

Enter the number of Forms W-2 and Forms 1099-R attached to the Form 956-W. Only Forms 1099-R with Idaho withholding should be included.

Line 2.

Enter the total Idaho wages from the box titled "State wages, tips, etc." on the Forms W-2.

Line 3.

Enter the total Idaho withholding from the box titled "State Income Tax" on the Forms W-2 and Forms 1099-R.

Line 4.

Enter the total amount of withheld Idaho tax paid to the Tax Commission for the calendar year. DO NOT include any penalty or interest you may have paid.

Note: A worksheet to help you arrive at the correct figures to be entered on lines 3 and 4 is available from the Tax Commission's Web site or by calling the Tax Commission. A copy is also available inside the back cover of this guide.

Line 5.

Enter the difference between lines 3 and 4. Amounts of \$1 or less will not be refunded and should not be paid if due. Show any overpayment in brackets or parentheses.

Line 6.

If Line 5 is an overpayment, check the appropriate box to indicate whether you want to receive a credit to your account or a refund check. Credits should not be taken or used until you receive an acknowledgment from the Tax Commission.

Line 9.

Enter the total of Lines 5, 7, and 8. Show overpayments in brackets or parentheses. Payment of any balance due should accompany this return.

956-W IDAHO TRANSMITTAL - WAGE AND TAX STATEMENTS		ROL0532 1-29-98				
ACCOUNT NO. 000456321-W	FROM 01-01-2000 TO 12-31-2000	DUE ON OR BEFORE 02-28-2001				
JOHN Q TAXPAYER  800 PARK BLVD BOISE ID 83712-7742	Number of W-2s for year _____  Total tax withheld on W-2s _____	<table border="1" style="width: 100%; height: 40px;"> <tr> <td style="width: 70%;"></td> <td style="width: 30%; background-color: #cccccc;"></td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table>				
ATTACH W-2s behind this sheet in SSN or alphabetical sequence.						
987654321 000456321 JOHN 09 1200 M 56 4						

**Figure 6: Example of Form 956-W**

### How do I complete Form 956-W?

Enter the number of Forms W-2 and/or Forms 1099-R attached and the total amount of Idaho income tax withheld as reported on the attached Forms W-2 and/or Forms 1099-R. This information should be the same as that reported on Lines 1 and 3 of your Form 956.

Arrange the Forms W-2 and/or Forms 1099-R by Social Security Number, or alphabetical order. Attach an adding machine tape or other listing showing how you arrived at the total Idaho withholding amount.

All copies of Forms W-2 must be legible and unaltered. The form must be for the current year and show the correct state indicator. Your business name and federal Employer Identification Number must match the preprinted Form 956.

### Who is required to file using Magnetic Media?

Idaho requires magnetic filing of Forms W-2 for employers who meet the Internal Revenue Service (IRS) requirement to file magnetically. For employers who meet the IRS requirements but have fewer than 50 employees working in Idaho, the state will accept either paper or magnetic filing. If you meet these requirements but do not file by magnetic media, a penalty may be charged.

Idaho specifications for filing Forms W-2 on magnetic tape or 5 1/4" or 3 1/2" diskette can be obtained by calling (208) 334-7787, visiting the Tax Pros page on the Commission's Web site, or contacting the Magnetic Media Coordinator at the address below.

The magnetic media must be mailed to the address below along with a signed, completed Form 956, and Form 96-T, Idaho Magnetic Media Transmittal:

Magnetic Media Coordinator  
 Idaho State Tax Commission  
 P. O. Box 36  
 Boise, ID 83722-0410



Form 96-T is found in the Idaho Magnetic Media Specifications booklet, on the Commission's Web site, or can be obtained by calling (208) 334-7787. If a completed Form 96-T is not received, the magnetic media may be returned to you and a penalty charged for late filing of the Forms W-2.

## Computing the Amount of Idaho Income Tax Withholding

### Percentage Computation Method

Multiply the allowance value for the appropriate payroll period (See Table 1) by the number of allowances claimed on the Form W-4 and subtract this amount from the employee's wages. Use the result to compute the amount to withhold using the appropriate tables on pages 27-29.

The percentage computation method may be the most useful method to use when programming the withholding table for your computer.

<b>Table 1 ALLOWANCE VALUE TABLE</b>	
<u>Payroll Period</u>	<u>One Withholding Allowance</u>
Weekly . . . . .	\$ 54.00
Biweekly . . . . .	\$ 108.00
Semimonthly . . . . .	\$ 117.00
Monthly . . . . .	\$ 233.00
Annual . . . . .	\$2,800.00
Daily/Misc. . . . .	\$ 11.00 (each day)

### Example:

An unmarried employee is paid \$586 biweekly and claims two withholding allowances on the W-4. Using the percentage method, compute the withholding tax as follows:

1. Total wage payment		\$586.00
2. One allowance (from the Allowance Value Table above)	\$108.00	
3. Allowances claimed on W-4	<u>x 2</u>	
4. Multiply line 2 by line 3		\$216.00
5. Amount subject to withholding (subtract total allowances, line 4, from wages, line 1)		\$370.00
6. Tax to be withheld (tables from pages 27-29)		\$ 17.00
(\$16.00 on \$356, + \$1.08 on remaining \$14.00) <i>Remember to round.</i>		

## Wage Bracket Method

Find the proper table, on pages 31 through 51, for your payroll period and the employee's marital status as shown on his Form W-4. Based on the number of withholding allowances claimed on the W-4 and the amount of wages, find the amount to withhold.

If an employee claims more than 10 allowances, you can still use the tables by:

- multiplying the number of withholding allowances over 10 by the amount from the Allowance Value Table on page 24,
- subtracting the result from the gross wages to get the adjusted gross wages,
- using the adjusted gross wages and column for 10 allowances to determine the withholding amount.

If the wages exceed the amount shown in the last bracket of the table, use the percentage computation method of withholding described on pages 24.

## Annualized Wage Method

Multiply the wages for the pay period by the number of pay periods in the calendar year. Subtract the withholding allowances listed on page 24 from the gross wages to determine the amount subject to withholding. Use this figure and the annual tables to compute the amount of withholding required. Divide that amount by the number of periods in the calendar year. The result will be the amount of withholding for the current pay period.

### Example:

A married person is paid \$600 per week and claims four withholding allowances on his Form W-4. Compute the amount of withholding using the following steps:

1. Total annual wages - \$600 x 52 weeks		\$31,200.00
2. One annual allowance (from Allowance Value Table)	\$2,800	
3. Allowance claimed on W-4	<u>x 4</u>	11,200.00
4. Amount subject to withholding (line 1 - line 2)		\$20,000.00
5. Tax from annual table (page 29) (\$828 on \$19,882 + \$9.09 on remaining \$118)		\$ 837.00
6. Amount to be withheld each week (\$837.00 divided by 52) <i>Remember to round.</i>		\$ 16.00

## Withholding On Bonuses, Commissions, Etc.

Supplemental wages are compensation paid to an employee in addition to the employee's regular wages. These include bonuses, commissions, overtime pay, accumulated sick leave, severance pay, expense allowances paid under a nonaccountable plan, payments for nondeductible moving expenses, etc.

The withholding may be computed by either combining the supplemental payment with the regular wages and treating them as a single payment or by withholding 8.2% of the payment for Idaho taxes.

Tables for  
Percentage Computation  
Method of Withholding

## Weekly & Biweekly Payroll Period

<b>Weekly Payroll Period</b>	<b>Single Persons - including head of household</b>			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$31		\$0.00
	\$31	\$50		2.0% of the amount over \$31
	\$50	\$70	\$0 plus	4.0% of the amount over \$50
	\$70	\$90	\$1 plus	4.5% of the amount over \$70
	\$90	\$109	\$2 plus	5.5% of the amount over \$90
	\$109	\$129	\$3 plus	6.5% of the amount over \$109
	\$129	\$178	\$4 plus	7.5% of the amount over \$129
	\$178	\$424	\$8 plus	7.8% of the amount over \$178
	\$424		\$27 plus	8.2% of the amount over \$424
<b>Weekly Payroll Period</b>	<b>Married Persons</b>			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$88		\$0.00
	\$88	\$127		2.0% of the amount over \$88
	\$127	\$166	\$1 plus	4.0% of the amount over \$127
	\$166	\$205	\$2 plus	4.5% of the amount over \$166
	\$205	\$245	\$4 plus	5.5% of the amount over \$205
	\$245	\$284	\$6 plus	6.5% of the amount over \$245
	\$284	\$382	\$9 plus	7.5% of the amount over \$284
	\$382	\$874	\$16 plus	7.8% of the amount over \$382
	\$874		\$55 plus	8.2% of the amount over \$874
<b>Biweekly Payroll Period</b>	<b>Single Persons - including head of household</b>			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$62		\$0.00
	\$62	\$101		2.0% of the amount over \$62
	\$101	\$140	\$1 plus	4.0% of the amount over \$101
	\$140	\$179	\$2 plus	4.5% of the amount over \$140
	\$179	\$219	\$4 plus	5.5% of the amount over \$179
	\$219	\$258	\$6 plus	6.5% of the amount over \$219
	\$258	\$356	\$9 plus	7.5% of the amount over \$258
	\$356	\$848	\$16 plus	7.8% of the amount over \$356
	\$848		\$55 plus	8.2% of the amount over \$848
<b>Biweekly Payroll Period</b>	<b>Married Persons</b>			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$175		\$0.00
	\$175	\$254		2.0% of the amount over \$175
	\$254	\$332	\$2 plus	4.0% of the amount over \$254
	\$332	\$411	\$5 plus	4.5% of the amount over \$332
	\$411	\$489	\$8 plus	5.5% of the amount over \$411
	\$489	\$568	\$13 plus	6.5% of the amount over \$489
	\$568	\$765	\$18 plus	7.5% of the amount over \$568
	\$765	\$1,747	\$32 plus	7.8% of the amount over \$765
	\$1,747		\$109 plus	8.2% of the amount over \$1,747

## Semimonthly & Monthly Payroll Period

<b>Semimonthly Payroll Period</b>	<b>Single Persons - including head of household</b>			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$67		\$0.00
	\$67	\$109		2.0% of the amount over \$67
	\$109	\$152	\$1 plus	4.0% of the amount over \$109
	\$152	\$194	\$3 plus	4.5% of the amount over \$152
	\$194	\$237	\$4 plus	5.5% of the amount over \$194
	\$237	\$280	\$7 plus	6.5% of the amount over \$237
	\$280	\$386	\$10 plus	7.5% of the amount over \$280
	<b>Married Persons</b>			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$190		\$0.00
	\$190	\$275		2.0% of the amount over \$190
	\$275	\$360	\$2 plus	4.0% of the amount over \$275
	\$360	\$445	\$5 plus	4.5% of the amount over \$360
	\$445	\$530	\$9 plus	5.5% of the amount over \$445
	\$530	\$615	\$14 plus	6.5% of the amount over \$530
	\$615	\$828	\$19 plus	7.5% of the amount over \$615
<b>Monthly Payroll Period</b>	<b>Single Persons - including head of household</b>			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$133		\$0.00
	\$133	\$219		2.0% of the amount over \$133
	\$219	\$304	\$2 plus	4.0% of the amount over \$219
	\$304	\$389	\$5 plus	4.5% of the amount over \$304
	\$389	\$474	\$9 plus	5.5% of the amount over \$389
	\$474	\$559	\$14 plus	6.5% of the amount over \$474
	\$559	\$772	\$19 plus	7.5% of the amount over \$559
	<b>Married Persons</b>			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$379		\$0.00
	\$379	\$550		2.0% of the amount over \$379
	\$550	\$720	\$3 plus	4.0% of the amount over \$550
	\$720	\$890	\$10 plus	4.5% of the amount over \$720
	\$890	\$1,061	\$18 plus	5.5% of the amount over \$890
	\$1,061	\$1,231	\$27 plus	6.5% of the amount over \$1,061
	\$1,231	\$1,657	\$38 plus	7.5% of the amount over \$1,231
	\$1,657	\$3,786	\$70 plus	7.8% of the amount over \$1,657
	\$3,786		\$236 plus	8.2% of the amount over \$3,786

## Annual & Daily or Miscellaneous Payroll Period

Annual Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$1,600		\$0.00
	\$1,600	\$2,622	2.0% of the amount over	\$1,600
	\$2,622	\$3,644	\$20 plus 4.0% of the amount over	\$2,622
	\$3,644	\$4,666	\$61 plus 4.5% of the amount over	\$3,644
	\$4,666	\$5,688	\$107 plus 5.5% of the amount over	\$4,666
	\$5,688	\$6,710	\$163 plus 6.5% of the amount over	\$5,688
	\$6,710	\$9,266	\$229 plus 7.5% of the amount over	\$6,710
Daily or Miscellaneous Payroll Period	\$9,266	\$22,042	\$421 plus 7.8% of the amount over	\$9,266
	\$22,042		\$1,418 plus 8.2% of the amount over	\$22,042
	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$4,550		\$0.00
	\$4,550	\$6,594	2.0% of the amount over	\$4,550
	\$6,594	\$8,638	\$41 plus 4.0% of the amount over	\$6,594
	\$8,638	\$10,682	\$123 plus 4.5% of the amount over	\$8,638
	\$10,682	\$12,726	\$215 plus 5.5% of the amount over	\$10,682
	\$12,726	\$14,770	\$327 plus 6.5% of the amount over	\$12,726
	\$14,770	\$19,882	\$460 plus 7.5% of the amount over	\$14,770
	\$19,882	\$45,434	\$843 plus 7.8% of the amount over	\$19,882
	\$45,434		\$2,836 plus 8.2% of the amount over	\$45,434
Daily or Miscellaneous Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$6		\$0.00
	\$6	\$10	2.0% of the amount over	\$6
	\$10	\$14	\$0.08 plus 4.0% of the amount over	\$10
	\$14	\$18	\$0.24 plus 4.5% of the amount over	\$14
	\$18	\$22	\$0.42 plus 5.5% of the amount over	\$18
	\$22	\$26	\$0.63 plus 6.5% of the amount over	\$22
	\$26	\$36	\$0.89 plus 7.5% of the amount over	\$26
Daily or Miscellaneous Payroll Period	\$36	\$85	\$1.63 plus 7.8% of the amount over	\$36
	\$85		\$5.46 plus 8.2% of the amount over	\$85
	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$18		\$0.00
	\$18	\$25	2.0% of the amount over	\$18
	\$25	\$33	\$0.16 plus 4.0% of the amount over	\$25
	\$33	\$41	\$0.47 plus 4.5% of the amount over	\$33
	\$41	\$49	\$0.83 plus 5.5% of the amount over	\$41
	\$49	\$57	\$1.26 plus 6.5% of the amount over	\$49
	\$57	\$76	\$1.77 plus 7.5% of the amount over	\$57
	\$76	\$175	\$3.24 plus 7.8% of the amount over	\$76
	\$175		\$10.91 plus 8.2% of the amount over	\$175



# Tables for Wage Bracket Method of Withholding



# Single Persons - Weekly Payroll Period

Single Persons - Including Head of Household												
If the wages are-		And the number of withholding allowances is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
\$	1	0	0	0	0	0	0	0	0	0	0	0
	80	2	0	0	0	0	0	0	0	0	0	0
	100	3	1	0	0	0	0	0	0	0	0	0
	120	4	1	0	0	0	0	0	0	0	0	0
	140	6	2	0	0	0	0	0	0	0	0	0
	160	7	4	1	0	0	0	0	0	0	0	0
	180	9	5	2	0	0	0	0	0	0	0	0
	200	11	6	3	0	0	0	0	0	0	0	0
	220	12	8	4	1	0	0	0	0	0	0	0
	240	14	10	5	2	0	0	0	0	0	0	0
	260	15	11	7	3	1	0	0	0	0	0	0
	280	17	13	8	4	1	0	0	0	0	0	0
	300	320	18	14	10	6	2	0	0	0	0	0
	320	340	20	16	12	7	3	1	0	0	0	0
	340	360	22	17	13	9	5	2	0	0	0	0
	\$	360	23	19	15	10	6	3	0	0	0	0
380		25	20	16	12	8	4	1	0	0	0	0
400		26	22	18	14	9	5	2	0	0	0	0
420		28	24	19	15	11	7	3	0	0	0	0
440		29	25	21	17	13	8	4	1	0	0	0
460		31	27	22	18	14	10	6	2	0	0	0
480		33	28	24	20	16	11	7	3	1	0	0
500		34	30	26	21	17	13	9	5	2	0	0
520		36	32	27	23	19	15	10	6	3	0	0
540		38	33	29	25	20	16	12	8	4	1	0
560		39	35	30	26	22	18	13	9	5	2	0
580		41	36	32	28	23	19	15	11	7	3	0
600		620	43	38	34	29	25	21	17	12	8	4
620		640	44	40	35	31	27	22	18	14	10	6
640		660	46	41	37	33	28	24	20	16	11	7
\$		660	47	43	39	34	30	25	21	17	13	9
	680	49	45	40	36	31	27	23	19	14	10	6
	700	51	46	42	37	33	29	24	20	16	12	8
	720	52	48	44	39	35	30	26	22	18	13	9
	740	54	50	45	41	36	32	28	23	19	15	11
	760	56	51	47	42	38	34	29	25	21	16	12
	780	57	53	48	44	40	35	31	26	22	18	14
	800	59	55	50	46	41	37	32	28	24	20	15
	820	61	56	52	47	43	38	34	30	25	21	17
	840	62	58	53	49	45	40	36	31	27	23	19
	860	64	59	55	51	46	42	37	33	29	24	20
	880	65	61	57	52	48	43	39	35	30	26	22
	900	67	63	58	54	49	45	41	36	32	27	23
	920	69	64	60	56	51	47	42	38	33	29	25
	940	70	66	62	57	53	48	44	40	35	31	26
	\$	960	72	68	63	59	54	50	46	41	37	32
980		74	69	65	60	56	52	47	43	38	34	30
1,000		75	71	67	62	58	53	49	44	40	36	31
1,020		77	73	68	64	59	55	50	46	42	37	33
1,040		79	74	70	65	61	57	52	48	43	39	34
1,060												

W E E K L Y P A Y R O L L P E R I O D

## Single Persons - Weekly Payroll Period continued

1,060	1,080	80	76	71	67	63	58	54	49	45	41	36
1,080	1,100	82	77	73	69	64	60	55	51	47	42	38
1,100	1,120	84	79	75	70	66	61	57	53	48	44	39
1,120	1,140	85	81	76	72	68	63	59	54	50	45	41
1,140	1,160	87	82	78	74	69	65	60	56	51	47	43
1,160	1,180	88	84	80	75	71	66	62	58	53	49	44
1,180	1,200	90	86	81	77	72	68	64	59	55	50	46
1,200	1,220	92	87	83	78	74	70	65	61	56	52	48
1,220	1,240	93	89	85	80	76	71	67	62	58	54	49
1,240	1,260	95	91	86	82	77	73	69	64	60	55	51
1,260	1,280	97	92	88	83	79	75	70	66	61	57	52
1,280	1,300	98	94	89	85	81	76	72	67	63	59	54
1,300	1,320	100	96	91	87	82	78	73	69	65	60	56
1,320	1,340	102	97	93	88	84	79	75	71	66	62	57
1,340	1,360	103	99	94	90	86	81	77	72	68	63	59
1,360	1,380	105	100	96	92	87	83	78	74	70	65	61
1,380	1,400	106	102	98	93	89	84	80	76	71	67	62
1,400	1,420	108	104	99	95	90	86	82	77	73	68	64
1,420	1,440	110	105	101	97	92	88	83	79	74	70	66
1,440	1,460	111	107	103	98	94	89	85	81	76	72	67
1,460	1,480	113	109	104	100	95	91	87	82	78	73	69
1,480	1,500	115	110	106	101	97	93	88	84	79	75	71
1,500	1,520	116	112	108	103	99	94	90	85	81	77	72
1,520	1,540	118	114	109	105	100	96	91	87	83	78	74
1,540	1,560	120	115	111	106	102	98	93	89	84	80	75
1,560	1,580	121	117	112	108	104	99	95	90	86	82	77
1,580	1,600	123	118	114	110	105	101	96	92	88	83	79
1,600	1,620	125	120	116	111	107	102	98	94	89	85	80
1,620	1,640	126	122	117	113	109	104	100	95	91	86	82
1,640	1,660	128	123	119	115	110	106	101	97	92	88	84
1,660	1,680	129	125	121	116	112	107	103	99	94	90	85
1,680	1,700	131	127	122	118	113	109	105	100	96	91	87
1,700	1,720	133	128	124	119	115	111	106	102	97	93	89
1,720	1,740	134	130	126	121	117	112	108	103	99	95	90
1,740	1,760	136	132	127	123	118	114	110	105	101	96	92
1,760	1,780	138	133	129	124	120	116	111	107	102	98	93
1,780	1,800	139	135	130	126	122	117	113	108	104	100	95
1,800	1,820	141	137	132	128	123	119	114	110	106	101	97
1,820	1,840	143	138	134	129	125	120	116	112	107	103	98
1,840	1,860	144	140	135	131	127	122	118	113	109	104	100
1,860	1,880	146	141	137	133	128	124	119	115	111	106	102
1,880	1,900	147	143	139	135	130	125	121	117	112	108	103
1,900	1,920	149	145	140	136	131	127	123	118	114	109	105
1,920	1,940	151	146	142	138	133	129	124	120	115	111	107
1,940	1,960	152	148	144	139	135	130	126	122	117	113	108
1,960	1,980	154	150	145	141	136	132	128	123	119	114	110
1,980	2,000	156	151	147	142	138	134	129	125	120	116	112
2,000	2,020	157	153	149	144	140	135	131	126	122	118	113
2,020	2,040	159	155	150	146	141	137	132	128	124	119	115
2,040	2,060	161	156	152	147	143	139	134	130	125	121	116
2,060	2,080	162	158	153	149	145	140	136	131	127	123	118
2,080	2,100	164	159	155	151	146	142	137	133	129	124	120
W E E K L Y   P A Y R O L L   P E R I O D												

# Married Persons - Weekly Payroll Period

Married Persons												
If the wages are-		And the number of withholding allowances is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
\$	1	140	1	0	0	0	0	0	0	0	0	0
	140	160	2	0	0	0	0	0	0	0	0	0
	160	180	3	1	0	0	0	0	0	0	0	0
	180	200	3	1	0	0	0	0	0	0	0	0
	200	220	4	2	0	0	0	0	0	0	0	0
	220	240	5	3	1	0	0	0	0	0	0	0
	240	260	7	4	1	0	0	0	0	0	0	0
	260	280	8	5	2	0	0	0	0	0	0	0
	280	300	9	6	3	1	0	0	0	0	0	0
	300	320	11	7	4	2	0	0	0	0	0	0
	320	340	12	8	5	2	1	0	0	0	0	0
	340	360	14	10	6	3	1	0	0	0	0	0
	360	380	15	11	7	4	2	0	0	0	0	0
	380	400	17	13	9	5	3	1	0	0	0	0
	400	420	18	14	10	7	4	2	0	0	0	0
	420	440	20	16	12	8	5	2	0	0	0	0
	440	460	21	17	13	9	6	3	1	0	0	0
	460	480	23	19	15	11	7	4	2	0	0	0
	480	500	25	20	16	12	8	5	2	1	0	0
	500	520	26	22	18	14	10	6	3	1	0	0
	520	540	28	24	19	15	11	7	4	2	1	0
	540	560	29	25	21	17	13	9	5	3	2	0
	560	580	31	27	22	18	14	10	6	4	2	0
	580	600	32	28	24	20	16	12	8	5	3	0
	600	620	34	30	26	21	17	13	9	6	3	1
	620	640	36	31	27	23	19	15	11	7	5	2
	640	660	37	33	29	24	20	16	12	8	5	2
	660	680	39	34	30	26	22	18	14	10	7	3
	680	700	40	36	32	28	23	19	15	11	7	4
	700	720	42	38	33	29	25	21	17	13	9	5
	720	740	43	39	35	31	27	22	18	14	10	6
	740	760	45	41	36	32	28	24	20	16	12	8
	760	780	46	42	38	34	30	25	21	17	13	9
	780	800	48	44	40	35	31	27	23	19	15	10
	800	820	50	45	41	37	33	29	24	20	16	12
	820	840	51	47	43	39	34	30	26	22	18	13
	840	860	53	48	44	40	36	32	27	23	19	15
	860	880	54	50	46	42	37	33	29	25	21	16
	880	900	56	52	47	43	39	35	31	26	22	18
	900	920	58	53	49	45	41	36	32	28	24	20
	920	940	59	55	51	46	42	38	34	30	25	21
	940	960	61	56	52	48	44	39	35	31	27	23
	960	980	62	58	54	49	45	41	37	33	28	24
	980	1,000	64	60	55	51	47	43	38	34	30	26
	1,000	1,020	66	61	57	53	48	44	40	36	32	27
	1,020	1,040	67	63	59	54	50	46	42	37	33	29
	1,040	1,060	69	65	60	56	51	47	43	39	35	30
	1,060	1,080	71	66	62	57	53	49	45	40	36	32
	1,080	1,100	72	68	63	59	55	50	46	42	38	34
	1,100	1,120	74	70	65	61	56	52	48	44	39	35

WEEKLY PAYROLL PERIOD

W E E K L Y P A Y R O L L P E R I O D

## Married Persons - Weekly Payroll Period continued

1,120	1,140	76	71	67	62	58	54	49	45	41	37	33
1,140	1,160	77	73	68	64	60	55	51	47	42	38	34
1,160	1,180	79	74	70	66	61	57	52	48	44	40	36
1,180	1,200	80	76	72	67	63	58	54	50	46	41	37
1,200	1,220	82	78	73	69	64	60	56	51	49	43	39
1,220	1,240	84	79	75	71	66	62	57	53	50	45	40
1,240	1,260	85	81	77	72	68	63	59	54	52	46	42
1,260	1,280	87	83	78	74	69	65	61	56	54	48	43
1,280	1,300	89	84	80	75	71	67	62	58	55	49	45
1,300	1,320	90	86	81	77	73	68	64	59	55	51	47
1,320	1,340	92	88	83	79	74	70	65	61	57	52	48
1,340	1,360	94	89	85	80	76	72	67	63	58	54	50
1,360	1,380	95	91	86	82	78	73	69	64	60	55	51
1,380	1,400	97	92	88	84	79	75	70	66	62	57	53
1,400	1,420	99	94	90	85	81	76	72	68	63	59	54
1,420	1,440	100	96	91	87	82	78	74	69	65	60	56
1,440	1,460	102	97	93	89	84	80	75	71	66	62	58
1,460	1,480	103	99	95	90	86	81	77	73	68	64	59
1,480	1,500	105	101	96	92	87	83	79	74	70	65	61
1,500	1,520	107	102	98	93	89	85	80	76	71	67	63
1,520	1,540	108	104	100	95	91	86	82	77	73	69	64
1,540	1,560	110	106	101	97	92	88	84	79	75	70	66
1,560	1,580	112	107	103	98	94	90	85	81	76	72	67
1,580	1,600	113	109	104	100	96	91	87	82	78	74	69
1,600	1,620	115	111	106	102	97	93	88	84	80	75	71
1,620	1,640	117	112	108	103	99	94	90	86	81	77	72
1,640	1,660	118	114	109	105	101	96	92	87	83	78	74
1,660	1,680	120	115	111	107	102	98	93	89	85	80	76
1,680	1,700	121	117	113	108	104	99	95	91	86	82	77
1,700	1,720	123	119	114	110	105	101	97	92	88	83	79
1,720	1,740	125	120	116	112	107	103	98	94	89	85	81
1,740	1,760	126	122	118	113	109	104	100	95	91	87	82
1,760	1,780	128	124	119	115	110	106	102	97	93	88	84
1,780	1,800	130	125	121	116	112	108	103	99	94	90	86
1,800	1,820	131	127	122	118	114	109	105	100	96	92	87
1,820	1,840	133	129	124	120	115	111	106	102	98	93	89
1,840	1,860	135	130	126	121	117	113	108	104	99	95	90
1,860	1,880	136	132	127	123	119	114	110	105	101	96	92
1,880	1,900	138	133	129	125	120	116	111	107	103	98	94
1,900	1,920	140	135	131	126	122	117	113	109	104	100	95
1,920	1,940	141	137	132	128	123	119	115	110	106	101	97
1,940	1,960	143	138	134	130	125	121	116	112	107	103	99
1,960	1,980	144	140	136	131	127	122	118	114	109	105	100
1,980	2,000	146	142	137	133	128	124	120	115	111	106	102
2,000	2,020	148	143	139	134	130	126	121	117	112	108	104
2,020	2,040	149	145	141	136	132	127	123	118	114	110	105
2,040	2,060	151	147	142	138	133	129	125	120	116	111	107
2,060	2,080	153	148	144	139	135	131	126	122	117	113	108
2,080	2,100	154	149	145	141	137	132	128	123	119	115	110
2,100	2,120	156	152	147	143	138	134	129	125	121	116	112
2,120	2,140	158	153	149	144	140	135	131	127	122	118	113
2,140	2,160	159	155	150	146	142	137	133	128	124	119	115
W E E K L Y   P A Y R O L L   P E R I O D												

# Single Persons - Biweekly Payroll Period

Single Persons - Including Head of Household														
If the wages are-		And the number of withholding allowances is-												
At least	But less than	0	1	2	3	4	5	6	7	8	9	10		
		The amount of income tax to be withheld is-												
\$	1	3	0	0	0	0	0	0	0	0	0	0	0	0
160	\$ 160	4	0	0	0	0	0	0	0	0	0	0	0	0
180	180	5	0	0	0	0	0	0	0	0	0	0	0	0
200	200	6	1	0	0	0	0	0	0	0	0	0	0	0
220	220	7	2	0	0	0	0	0	0	0	0	0	0	0
240	240	8	2	0	0	0	0	0	0	0	0	0	0	0
260	260	10	3	0	0	0	0	0	0	0	0	0	0	0
280	280	11	4	0	0	0	0	0	0	0	0	0	0	0
300	300	13	5	1	0	0	0	0	0	0	0	0	0	0
320	320	14	7	1	0	0	0	0	0	0	0	0	0	0
340	340	16	8	2	0	0	0	0	0	0	0	0	0	0
360	360	17	9	3	0	0	0	0	0	0	0	0	0	0
380	380	19	11	4	0	0	0	0	0	0	0	0	0	0
400	400	20	12	5	1	0	0	0	0	0	0	0	0	0
420	420	22	14	6	1	0	0	0	0	0	0	0	0	0
440	440	24	15	7	2	0	0	0	0	0	0	0	0	0
460	460	25	17	9	3	0	0	0	0	0	0	0	0	0
480	480	27	18	10	4	0	0	0	0	0	0	0	0	0
500	500	28	20	12	5	0	0	0	0	0	0	0	0	0
520	520	30	21	13	6	1	0	0	0	0	0	0	0	0
540	540	31	23	15	7	2	0	0	0	0	0	0	0	0
560	560	33	24	16	8	2	0	0	0	0	0	0	0	0
580	580	34	26	18	10	3	0	0	0	0	0	0	0	0
600	600	36	28	19	11	4	0	0	0	0	0	0	0	0
620	620	38	29	21	13	5	1	0	0	0	0	0	0	0
640	640	39	31	22	14	6	1	0	0	0	0	0	0	0
660	660	41	32	24	16	8	2	0	0	0	0	0	0	0
680	680	42	34	25	17	9	3	0	0	0	0	0	0	0
700	700	44	35	27	19	10	4	0	0	0	0	0	0	0
720	720	45	37	29	20	12	5	0	0	0	0	0	0	0
740	740	47	39	30	22	13	6	1	0	0	0	0	0	0
760	760	48	40	32	23	15	7	2	0	0	0	0	0	0
780	780	50	42	33	25	16	8	3	0	0	0	0	0	0
800	800	52	43	35	26	18	10	3	0	0	0	0	0	0
820	820	53	45	36	28	20	11	4	0	0	0	0	0	0
840	840	55	46	38	30	21	13	5	1	0	0	0	0	0
860	860	56	48	39	31	23	14	7	2	0	0	0	0	0
880	880	58	49	41	33	24	16	8	3	0	0	0	0	0
900	900	60	51	43	34	26	17	9	4	0	0	0	0	0
920	920	61	53	44	36	27	19	11	5	0	0	0	0	0
940	940	63	54	46	37	29	21	12	6	1	0	0	0	0
960	960	65	56	47	39	30	22	14	7	2	0	0	0	0
980	980	66	57	49	40	32	24	15	8	3	0	0	0	0
1,000	1,000	68	59	50	42	34	25	17	9	4	0	0	0	0
1,020	1,020	69	61	52	44	35	27	18	10	5	0	0	0	0
1,040	1,040	71	62	54	45	37	28	20	12	6	1	0	0	0
1,060	1,060	73	64	55	47	38	30	21	13	7	2	0	0	0
1,080	1,080	74	66	57	48	40	31	23	15	8	3	0	0	0
1,100	1,100	76	67	58	50	41	33	25	16	9	4	0	0	0
1,120	1,120	78	69	60	51	43	35	26	18	10	5	0	0	0
1,140	1,140	78	69	60	51	43	35	26	18	10	5	0	0	0

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B I W E E K L Y P A Y R O L L P E R I O D

## Single Persons - Biweekly Payroll Period continued

B I W E E K L Y P A Y R O L L P E R I O D													
1,140	1,160	1,180	1,200	1,220	1,240	1,260	1,280	1,300	1,320	1,340	1,360	1,380	1,400
1,420	1,440	1,460	1,480	1,500	1,520	1,540	1,560	1,580	1,600	1,620	1,640	1,660	1,680
1,700	1,720	1,740	1,760	1,780	1,800	1,820	1,840	1,860	1,880	1,900	1,920	1,940	1,960
1,980	2,000	2,020	2,040	2,060	2,080	2,100	2,120	2,140	2,160	2,180	2,200	2,220	2,240
2,260	2,280	2,300	2,320	2,340	2,360	2,380	2,400	2,420	2,440	2,460	2,480	2,500	2,520
2,540	2,560	2,580	2,600	2,620	2,640	2,660	2,680	2,700	2,720	2,740	2,760	2,780	2,800
2,820	2,840	2,860	2,880	2,900	2,920	2,940	2,960	2,980	3,000	3,020	3,040	3,060	3,080
3,100	3,120	3,140	3,160	3,180	3,200	3,220	3,240	3,260	3,280	3,300	3,320	3,340	3,360
3,380	3,400	3,420	3,440	3,460	3,480	3,500	3,520	3,540	3,560	3,580	3,600	3,620	3,640
3,660	3,680	3,700	3,720	3,740	3,760	3,780	3,800	3,820	3,840	3,860	3,880	3,900	3,920
3,940	3,960	3,980	4,000	4,020	4,040	4,060	4,080	4,100	4,120	4,140	4,160	4,180	4,200
4,220	4,240	4,260	4,280	4,300	4,320	4,340	4,360	4,380	4,400	4,420	4,440	4,460	4,480
4,500	4,520	4,540	4,560	4,580	4,600	4,620	4,640	4,660	4,680	4,700	4,720	4,740	4,760
4,780	4,800	4,820	4,840	4,860	4,880	4,900	4,920	4,940	4,960	4,980	5,000	5,020	5,040
5,060	5,080	5,100	5,120	5,140	5,160	5,180	5,200	5,220	5,240	5,260	5,280	5,300	5,320
5,340	5,360	5,380	5,400	5,420	5,440	5,460	5,480	5,500	5,520	5,540	5,560	5,580	5,600
5,620	5,640	5,660	5,680	5,700	5,720	5,740	5,760	5,780	5,800	5,820	5,840	5,860	5,880
5,900	5,920	5,940	5,960	5,980	6,000	6,020	6,040	6,060	6,080	6,100	6,120	6,140	6,160
6,180	6,200	6,220	6,240	6,260	6,280	6,300	6,320	6,340	6,360	6,380	6,400	6,420	6,440
6,460	6,480	6,500	6,520	6,540	6,560	6,580	6,600	6,620	6,640	6,660	6,680	6,700	6,720
6,740	6,760	6,780	6,800	6,820	6,840	6,860	6,880	6,900	6,920	6,940	6,960	6,980	7,000
7,020	7,040	7,060	7,080	7,100	7,120	7,140	7,160	7,180	7,200	7,220	7,240	7,260	7,280
7,300	7,320	7,340	7,360	7,380	7,400	7,420	7,440	7,460	7,480	7,500	7,520	7,540	7,560
7,580	7,600	7,620	7,640	7,660	7,680	7,700	7,720	7,740	7,760	7,780	7,800	7,820	7,840
7,860	7,880	7,900	7,920	7,940	7,960	7,980	8,000	8,020	8,040	8,060	8,080	8,100	8,120
8,140	8,160	8,180	8,200	8,220	8,240	8,260	8,280	8,300	8,320	8,340	8,360	8,380	8,400
8,420	8,440	8,460	8,480	8,500	8,520	8,540	8,560	8,580	8,600	8,620	8,640	8,660	8,680
8,700	8,720	8,740	8,760	8,780	8,800	8,820	8,840	8,860	8,880	8,900	8,920	8,940	8,960
8,980	9,000	9,020	9,040	9,060	9,080	9,100	9,120	9,140	9,160	9,180	9,200	9,220	9,240
9,260	9,280	9,300	9,320	9,340	9,360	9,380	9,400	9,420	9,440	9,460	9,480	9,500	9,520
9,540	9,560	9,580	9,600	9,620	9,640	9,660	9,680	9,700	9,720	9,740	9,760	9,780	9,800
9,820	9,840	9,860	9,880	9,900	9,920	9,940	9,960	9,980	10,000	10,020	10,040	10,060	10,080
10,100	10,120	10,140	10,160	10,180	10,200	10,220	10,240	10,260	10,280	10,300	10,320	10,340	10,360
10,380	10,400	10,420	10,440	10,460	10,480	10,500	10,520	10,540	10,560	10,580	10,600	10,620	10,640
10,660	10,680	10,700	10,720	10,740	10,760	10,780	10,800	10,820	10,840	10,860	10,880	10,900	10,920
10,940	10,960	10,980	11,000	11,020	11,040	11,060	11,080	11,100	11,120	11,140	11,160	11,180	11,200
11,220	11,240	11,260	11,280	11,300	11,320	11,340	11,360	11,380	11,400	11,420	11,440	11,460	11,480
11,500	11,520	11,540	11,560	11,580	11,600	11,620	11,640	11,660	11,680	11,700	11,720	11,740	11,760
11,780	11,800	11,820	11,840	11,860	11,880	11,900	11,920	11,940	11,960	11,980	12,000	12,020	12,040
12,060	12,080	12,100	12,120	12,140	12,160	12,180	12,200	12,220	12,240	12,260	12,280	12,300	12,320
12,340	12,360	12,380	12,400	12,420	12,440	12,460	12,480	12,500	12,520	12,540	12,560	12,580	12,600
12,620	12,640	12,660	12,680	12,700	12,720	12,740	12,760	12,780	12,800	12,820	12,840	12,860	12,880
12,900	12,920	12,940	12,960	12,980	13,000	13,020	13,040	13,060	13,080	13,100	13,120	13,140	13,160
13,180	13,200	13,220	13,240	13,260	13,280	13,300	13,320	13,340	13,360	13,380	13,400	13,420	13,440
13,460	13,480	13,500	13,520	13,540	13,560	13,580	13,600	13,620	13,640	13,660	13,680	13,700	13,720
13,740	13,760	13,780	13,800	13,820	13,840	13,860	13,880	13,900	13,920	13,940	13,960	13,980	14,000
14,020	14,040	14,060	14,080	14,100	14,120	14,140	14,160	14,180	14,200	14,220	14,240	14,260	14,280
14,300	14,320	14,340	14,360	14,380	14,400	14,420	14,440	14,460	14,480	14,500	14,520	14,540	14,560
14,580	14,600	14,620	14,640	14,660	14,680	14,700	14,720	14,740	14,760	14,780	14,800	14,820	14,840
14,860	14,880	14,900	14,920	14,940	14,960	14,980	15,000	15,020	15,040	15,060	15,080	15,100	15,120
15,140	15,160	15,180	15,200	15,220	15,240	15,260	15,280	15,300	15,320	15,340	15,360	15,380	15,400
15,420	15,440	15,460	15,480	15,500	15,520	15,540	15,560	15,580	15,600	15,620	15,640	15,660	15,680
15,700	15,720	15,740	15,760	15,780	15,800	15,820	15,840	15,860	15,880	15,900	15,920	15,940	15,960
15,980	16,000	16,020	16,040	16,060	16,080	16,100	16,120	16,140	16,160	16,180	16,200	16,220	16,240
16,260	16,280	16,300	16,320	16,340	16,360	16,380	16,400	16,420	16,440	16,460	16,480	16,500	16,520
16,540	16,560	16,580	16,600	16,620	16,640	16,660	16,680	16,700	16,720	16,740	16,760	16,780	16,800
16,820	16,840	16,860	16,880	16,900	16,920	16,940	16,960	16,980	17,000	17,020	17,040	17,060	17,080
17,100	17,120	17,140	17,160	17,180	17,200	17,220	17,240	17,260	17,280	17,300	17,320	17,340	17,360
17,380	17,400	17,420	17,440	17,460	17,480	17,500	17,520	17,540	17,560	17,580	17,600	17,620	17,640
17,660	17,680	17,700	17,720	17,740	17,760	17,780	17,800	17,820	17,840	17,860	17,880	17,900	17,920
17,940	17,960	17,980	18,000	18,020	18,040	18,060	18,080	18,100	18,120	18,140	18,160	18,180	18,200
18,220	18,240	18,260	18,280	18,300	18,320	18,340	18,360	18,380	18,400	18,420	18,440	18,460	18,480
18,500	18,520	18,540	18,560	18,580	18,600	18,620	18,640	18,660	18,680	18,700	18,720	18,740	18,760
18,780	18,800	18,820	18,840	18,860	18,880	18,900	18,920	18,940	18,960	18,980	19,000	19,020	19,040
19,060	19,080	19,100	19,120	19,140	19,160	19,180	19,200	19,220	19,240	19,260	19,280	19,300	19,320
19,340	19,360	19,380	19,400	19,420	19,440	19,460	19,480	19,500	19,520	19,540	19,560	19,580	19,600
19,620	19,640	19,660	19,680	19,700	19,720	19,740	19,760	19,780	19,800	19,820	19,840	19,860	19,880
19,900	19,920	19,940	19,960	19,980	20,000	20,020	20,040	20,060	20,080	20,100	20,120	20,140	20,160
20,180	20,200	20,220	20,240	20,260	20,280	20,300	20,320	20,340	20,360	20,380	20,400	20,420	20,440
20,460	20,480	20,500	20,520	20,540	20,560	20,580	20,600	20,620	20,640	20,660	20,680	20,700	20,720
20,740	20,760	20,780	20,800	20,820	20,840	20,860	20,880	20,900	20,920	20,940	20,960	20,980	21,000
21,020	21,040	21,060	21,080	21,100	21,120	21,140	21,160	21,180	21,200	21,220	21,240	21,260	21,280
21,300	21,320	21,340	21,360	21,380	21,400	21,420	21,440	21,460	21,480	21,500	21,520	21,540	21,560
21,580	21,600	21,620	21,640	21,660	21,680	21,700	21,720	21,740	21,760	21,780	21,800	21,820	21,840
21,860	21,880	21,900	21,920	21,940	21,960	21,980	22,000	22,020	22,040	22,060	22,080	22,100	22,120
22,140	22,160	22,180	22,200	22,220	22,240	22,260	22,280	22,300	22,320	22,340	22,360	22,380	22,400
22,420	22,440	22,460	22,480	22,500	22,520	22,540	22,560	22,580	22,600	22,620	22,640	22,660	22,680
22,700	22,720	22,740	22,760	22,780	22,800	22,820	22,840	22,860	22,880	22,900	22,920	22,940	22,960
22,980	23,000	23,020	23,040	23,060	23,080	23,100	23,120	23,140	23,160	23,18			

## Married Persons - Biweekly Payroll Period

Married Persons													
If the wages are-			And the number of withholding allowances is-										
At least		But less than	0	1	2	3	4	5	6	7	8	9	10
			The amount of income tax to be withheld is-										
\$	1	280	3	0	0	0	0	0	0	0	0	0	0
	280	300	3	0	0	0	0	0	0	0	0	0	0
	300	320	4	1	0	0	0	0	0	0	0	0	0
	320	340	5	1	0	0	0	0	0	0	0	0	0
	340	360	6	1	0	0	0	0	0	0	0	0	0
	360	380	6	2	0	0	0	0	0	0	0	0	0
	380	400	7	3	0	0	0	0	0	0	0	0	0
	400	420	8	4	0	0	0	0	0	0	0	0	0
	420	440	9	4	1	0	0	0	0	0	0	0	0
	440	460	10	5	1	0	0	0	0	0	0	0	0
	460	480	12	6	2	0	0	0	0	0	0	0	0
	480	500	13	7	2	0	0	0	0	0	0	0	0
	500	520	14	8	3	0	0	0	0	0	0	0	0
	520	540	15	9	4	1	0	0	0	0	0	0	0
	540	560	17	10	5	1	0	0	0	0	0	0	0
	560	580	18	11	6	1	0	0	0	0	0	0	0
	580	600	19	12	7	2	0	0	0	0	0	0	0
	600	620	21	13	8	3	0	0	0	0	0	0	0
	620	640	22	15	8	4	0	0	0	0	0	0	0
	640	660	24	16	10	5	1	0	0	0	0	0	0
	660	680	25	17	11	5	1	0	0	0	0	0	0
	680	700	27	19	12	6	2	0	0	0	0	0	0
	700	720	28	20	13	7	3	0	0	0	0	0	0
	720	740	30	22	14	8	3	0	0	0	0	0	0
	740	760	31	23	16	9	4	1	0	0	0	0	0
	760	780	33	25	17	10	5	1	0	0	0	0	0
	780	800	34	26	18	11	6	2	0	0	0	0	0
	800	820	36	28	20	12	7	2	0	0	0	0	0
	820	840	38	29	21	14	8	3	0	0	0	0	0
	840	860	39	31	23	15	9	4	1	0	0	0	0
	860	880	41	32	24	16	10	5	1	0	0	0	0
	880	900	42	34	26	18	11	6	2	0	0	0	0
	900	920	44	35	27	19	12	6	2	0	0	0	0
	920	940	45	37	29	21	13	7	3	0	0	0	0
	940	960	47	38	30	22	15	8	4	0	0	0	0
	960	980	48	40	32	24	16	9	4	1	0	0	0
	980	1,000	50	42	33	25	17	10	5	1	0	0	0
	1,000	1,020	52	43	35	27	19	12	6	2	0	0	0
	1,020	1,040	53	45	36	28	20	13	7	2	0	0	0
	1,040	1,060	55	46	38	30	22	14	8	3	0	0	0
	1,060	1,080	56	48	39	31	23	15	9	4	1	0	0
	1,080	1,100	58	49	41	33	25	17	10	5	1	0	0
	1,100	1,120	59	51	43	34	26	18	11	6	1	0	0
	1,120	1,140	61	53	44	36	28	19	12	7	2	0	0
	1,140	1,160	62	54	46	37	29	21	14	8	3	0	0
	1,160	1,180	64	56	47	39	31	22	15	9	4	1	0
	1,180	1,200	66	57	49	40	32	24	16	10	5	1	0
	1,200	1,220	67	59	50	42	34	25	17	11	6	1	0
	1,220	1,240	69	60	52	44	35	27	19	12	7	2	0
	1,240	1,260	70	62	53	45	37	28	20	13	8	3	0

B I W E E K L Y P A Y R O L L P E R I O D

### Married Persons - Biweekly Payroll Period continued

B I W E E K L Y   P A Y R O L L   P E R I O D												
1,260	1,280	72	63	55	47	38	30	22	14	8	3	0
1,280	1,300	73	65	57	48	40	40	23	16	9	4	1
1,300	1,320	75	67	58	50	41	33	25	17	10	5	1
1,320	1,340	77	68	60	51	43	35	26	18	11	6	2
1,340	1,360	78	70	61	53	44	36	28	20	13	7	2
1,360	1,380	80	71	63	54	46	38	29	21	14	8	3
1,380	1,400	81	73	64	56	48	39	31	23	15	9	4
1,400	1,420	83	74	66	58	49	41	32	24	16	10	5
1,420	1,440	84	76	68	59	51	42	34	26	18	11	6
1,440	1,460	86	77	69	61	52	44	35	27	19	12	7
1,460	1,480	87	79	71	62	54	45	37	29	21	13	7
1,480	1,500	89	81	72	64	55	47	39	30	22	15	8
1,500	1,520	91	82	74	65	57	49	40	32	24	16	9
1,520	1,540	92	84	75	67	59	50	42	33	25	17	11
1,540	1,560	94	85	77	68	60	52	43	35	27	19	12
1,560	1,580	95	87	78	70	62	53	45	36	28	20	13
1,580	1,600	97	88	80	72	63	55	46	38	30	22	14
1,600	1,620	98	90	82	73	65	56	48	40	31	23	15
1,620	1,640	100	92	83	75	66	58	50	41	33	25	17
1,640	1,660	101	93	85	76	68	59	51	43	34	26	18
1,660	1,680	103	95	86	78	69	61	53	44	36	28	20
1,680	1,700	105	96	88	79	71	63	54	46	37	29	21
1,700	1,720	106	98	89	81	73	64	56	47	39	31	23
1,720	1,740	108	99	91	83	74	66	57	49	41	32	24
1,740	1,760	109	101	92	84	76	67	59	50	42	34	26
1,760	1,780	111	102	94	86	77	69	60	52	44	35	27
1,780	1,800	113	104	96	87	79	70	62	54	45	37	29
1,800	1,820	114	106	97	89	80	72	64	55	47	38	30
1,820	1,840	116	107	99	90	82	74	65	57	48	40	32
1,840	1,860	117	109	100	92	83	75	67	58	50	41	33
1,860	1,880	119	110	102	93	85	77	68	60	51	43	35
1,880	1,900	121	112	103	95	87	78	70	61	53	45	36
1,900	1,920	122	114	105	97	88	80	71	63	55	46	38
1,920	1,940	124	115	107	98	90	81	73	65	56	48	39
1,940	1,960	126	117	108	100	91	83	74	66	58	49	41
1,960	1,980	127	119	110	101	93	84	76	68	59	51	42
1,980	2,000	129	120	111	103	94	86	78	69	61	52	44
2,000	2,020	131	122	113	104	96	88	79	71	62	54	46
2,020	2,040	132	123	115	106	98	89	81	72	64	56	47
2,040	2,060	134	125	116	107	99	91	82	74	65	57	49
2,060	2,080	136	127	118	109	101	92	84	75	67	59	50
2,080	2,100	137	128	120	111	102	94	85	77	69	60	52
2,100	2,120	139	130	121	112	104	95	87	79	70	62	53
2,120	2,140	140	132	123	114	105	97	89	80	72	63	55
2,140	2,160	142	133	124	116	107	98	90	82	73	65	56
2,160	2,180	144	135	126	117	108	100	92	83	75	66	58
2,180	2,200	145	137	128	119	110	102	93	85	76	68	60
2,200	2,220	147	138	129	121	112	103	95	86	78	70	61
2,220	2,240	149	140	131	122	113	105	96	88	80	71	63
2,240	2,260	150	141	133	124	115	106	98	89	81	73	65
2,260	2,280	152	143	134	125	117	108	99	91	83	74	66
2,280	2,300	154	145	136	127	118	109	101	93	84	76	67



# Single Persons - Semimonthly Payroll Period

Single Persons - Including Head of Household										
If the wages are-		And the number of withholding allowances is-								
At least	But less than	0	1	2	3	4	5	6	7	8
		The amount of income tax to be withheld is-								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
180	180	4	0	0	0	0	0	0	0	0
205	205	5	0	0	0	0	0	0	0	0
230	230	6	1	0	0	0	0	0	0	0
255	255	7	2	0	0	0	0	0	0	0
280	280	9	3	0	0	0	0	0	0	0
305	305	11	4	0	0	0	0	0	0	0
330	330	13	5	0	0	0	0	0	0	0
355	355	15	6	1	0	0	0	0	0	0
380	380	16	8	2	0	0	0	0	0	0
405	405	18	10	3	0	0	0	0	0	0
430	430	20	11	4	0	0	0	0	0	0
455	455	22	13	5	1	0	0	0	0	0
480	480	24	15	7	1	0	0	0	0	0
505	505	26	17	8	2	0	0	0	0	0
530	530	28	19	10	3	0	0	0	0	0
555	555	30	21	12	5	0	0	0	0	0
580	580	32	23	14	6	1	0	0	0	0
605	605	34	25	16	7	2	0	0	0	0
630	630	36	27	18	9	3	0	0	0	0
655	655	38	29	20	11	4	0	0	0	0
680	680	40	31	22	13	5	0	0	0	0
705	705	42	33	24	15	6	1	0	0	0
730	730	44	35	25	16	8	2	0	0	0
755	755	46	37	27	18	10	3	0	0	0
780	780	48	38	29	20	11	4	0	0	0
805	805	50	40	31	22	13	5	1	0	0
830	830	51	42	33	24	15	7	1	0	0
855	855	53	44	35	26	17	8	2	0	0
880	880	55	46	37	28	19	10	3	0	0
905	905	57	48	39	30	21	12	5	0	0
930	930	59	50	41	32	23	14	6	1	0
955	955	61	52	43	34	25	16	7	2	0
980	980	63	54	45	36	27	18	9	3	0
1,005	1,005	65	56	47	38	29	20	11	4	0
1,030	1,030	67	58	49	40	31	22	13	5	0
1,055	1,055	70	60	51	42	33	24	15	6	1
1,080	1,080	72	62	53	44	35	25	16	8	2
1,105	1,105	74	64	55	46	37	27	18	10	3
1,130	1,130	76	66	57	48	38	29	20	11	4
1,155	1,155	78	68	59	50	40	31	22	13	5
1,180	1,180	80	70	61	51	42	33	24	15	6
1,205	1,205	82	72	63	53	44	35	26	17	8
1,230	1,230	84	74	65	55	46	37	28	19	10
1,255	1,255	86	76	67	57	48	39	30	21	12
1,280	1,280	88	78	69	59	50	41	32	23	14
1,305	1,305	90	80	71	61	52	43	34	25	16
1,330	1,330	92	83	73	63	54	45	36	27	18
1,355	1,355	94	85	75	65	56	47	38	29	20
1,380	1,380	96	87	77	67	58	49	40	31	22
1,405	1,405	98	89	79	70	60	51	42	33	24

S E M I M O N T H L Y P A Y R O L L P E R I O D

## Single Persons - Semimonthly Payroll Period continued

1,405	1,430	100	91	81	72	62	53	44	35	25	16	8
1,430	1,455	102	93	83	74	64	55	46	37	27	18	10
1,455	1,480	104	95	85	76	66	57	48	38	29	20	11
1,480	1,505	106	97	87	78	68	59	50	40	31	22	13
1,505	1,530	108	99	89	80	70	61	51	42	33	24	15
1,530	1,555	111	101	91	82	72	63	53	44	35	26	17
1,555	1,580	113	103	93	84	74	65	55	46	37	28	19
1,580	1,605	115	105	95	86	76	67	57	48	39	30	21
1,605	1,630	117	107	98	88	78	69	59	50	41	32	23
1,630	1,655	119	109	100	90	80	71	61	52	43	34	25
1,655	1,680	121	111	102	92	83	73	63	54	45	36	27
1,680	1,705	123	113	104	94	85	75	65	56	47	38	29
1,705	1,730	125	115	106	96	87	77	67	58	49	40	31
1,730	1,755	127	117	108	98	89	79	70	60	51	42	33
1,755	1,780	129	119	110	100	91	81	72	62	53	44	35
1,780	1,805	131	121	112	102	93	83	74	64	55	46	37
1,805	1,830	133	124	114	104	95	85	76	66	57	48	38
1,830	1,855	135	126	116	106	97	87	78	68	59	50	40
1,855	1,880	137	128	118	108	99	89	80	70	61	51	42
1,880	1,905	139	130	120	111	101	91	82	72	63	53	44
1,905	1,930	141	132	122	113	103	93	84	74	65	55	46
1,930	1,955	143	134	124	115	105	95	86	76	67	57	48
1,955	1,980	145	136	126	117	107	98	88	78	69	59	50
1,980	2,005	147	138	128	119	109	100	90	80	71	61	52
2,005	2,030	149	140	130	121	111	102	92	83	73	63	54
2,030	2,055	152	142	132	123	113	104	94	85	75	65	56
2,055	2,080	154	144	134	125	115	106	96	87	77	67	58
2,080	2,105	156	146	136	127	117	108	98	89	79	70	60
2,105	2,130	158	148	139	129	119	110	100	91	81	72	62
2,130	2,155	160	150	141	131	121	112	102	93	83	74	64
2,155	2,180	162	152	143	133	124	114	104	95	85	76	66
2,180	2,205	164	154	145	135	126	116	106	97	87	78	68
2,205	2,230	166	156	147	137	128	118	108	99	89	80	70
2,230	2,255	168	158	149	139	130	120	111	101	91	82	72
2,255	2,280	170	160	151	141	132	122	113	103	93	84	74
2,280	2,305	172	162	153	143	134	124	115	105	95	86	76
2,305	2,330	174	165	155	145	136	126	117	107	98	88	78
2,330	2,355	176	167	157	147	138	128	119	109	100	90	80
2,355	2,380	178	169	159	149	140	130	121	111	102	92	83
2,380	2,405	180	171	161	152	142	132	123	113	104	94	85
2,405	2,430	182	173	163	154	144	134	125	115	106	96	87
2,430	2,455	184	175	165	156	146	136	127	117	108	98	89
2,455	2,480	186	177	167	158	148	139	129	119	110	100	91
2,480	2,505	188	179	169	160	150	141	131	121	112	102	93
2,505	2,530	190	181	171	162	152	143	133	124	114	104	95
2,530	2,555	193	183	173	164	154	145	135	126	116	106	97
2,555	2,580	195	185	175	166	156	147	137	128	118	108	99
2,580	2,605	197	187	177	168	158	149	139	130	120	111	101
2,605	2,630	199	189	180	170	160	151	141	132	122	113	103
2,630	2,655	201	191	182	172	162	153	143	134	124	115	105
2,655	2,680	203	193	184	174	165	155	145	136	126	117	107
2,680	2,705	205	195	186	176	167	157	147	138	128	119	109
S E M I - M O N T H L Y   P A Y R O L L   P E R I O D												

# Married Persons - Semimonthly Payroll Period

Married Persons												
If the wages are-		And the number of withholding allowances is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
\$	1 \$	3	0	0	0	0	0	0	0	0	0	0
	310	3	0	0	0	0	0	0	0	0	0	0
	335	3	0	0	0	0	0	0	0	0	0	0
	360	4	1	0	0	0	0	0	0	0	0	0
	385	6	1	0	0	0	0	0	0	0	0	0
	410	7	2	0	0	0	0	0	0	0	0	0
	435	8	3	0	0	0	0	0	0	0	0	0
	460	9	4	0	0	0	0	0	0	0	0	0
	485	10	5	1	0	0	0	0	0	0	0	0
	510	12	6	1	0	0	0	0	0	0	0	0
	535	13	7	2	0	0	0	0	0	0	0	0
	560	15	8	3	0	0	0	0	0	0	0	0
	585	16	9	4	1	0	0	0	0	0	0	0
	610	18	11	5	1	0	0	0	0	0	0	0
	635	19	12	6	2	0	0	0	0	0	0	0
	660	21	13	7	2	0	0	0	0	0	0	0
	685	23	15	9	3	0	0	0	0	0	0	0
	710	25	17	10	4	1	0	0	0	0	0	0
	735	27	18	11	6	1	0	0	0	0	0	0
	760	29	20	13	7	2	0	0	0	0	0	0
	785	31	22	14	8	3	0	0	0	0	0	0
	810	33	24	16	9	4	0	0	0	0	0	0
	835	34	26	17	10	5	1	0	0	0	0	0
	860	36	28	19	12	6	1	0	0	0	0	0
	885	38	29	21	13	7	2	0	0	0	0	0
	910	40	31	23	15	8	3	0	0	0	0	0
	935	42	33	24	16	9	4	1	0	0	0	0
	960	44	35	26	18	11	5	1	0	0	0	0
	985	46	37	28	19	12	6	2	0	0	0	0
	1,010	48	39	30	21	13	7	2	0	0	0	0
	1,035	50	41	32	23	15	9	3	0	0	0	0
	1,060	52	43	34	25	17	10	4	1	0	0	0
	1,085	54	45	36	27	18	11	6	1	0	0	0
	1,110	56	47	38	29	20	13	7	2	0	0	0
	1,135	58	49	40	31	22	14	8	3	0	0	0
	1,160	60	51	42	33	24	16	9	4	0	0	0
	1,185	62	53	43	34	26	17	10	5	1	0	0
	1,210	64	55	45	36	28	19	12	6	1	0	0
	1,235	66	56	47	38	29	21	13	7	2	0	0
	1,260	68	58	49	40	31	23	15	8	3	0	0
	1,285	69	60	51	42	33	24	16	9	4	1	0
	1,310	71	62	53	44	35	26	18	11	6	1	0
	1,335	73	64	55	46	37	28	19	12	6	2	0
	1,360	75	66	57	48	39	30	21	13	7	2	0
	1,385	77	68	59	50	41	32	23	15	8	3	0
	1,410	79	70	61	52	43	34	25	17	10	4	1
	1,435	81	72	63	54	45	36	27	18	11	6	1
	1,460	83	74	65	56	47	38	29	20	13	7	2
	1,485	85	76	67	58	49	40	31	22	14	8	3
	1,510	87	78	69	60	51	42	33	24	16	9	4
	1,535	89	80	71	62	53	43	34	25	17	10	5

S E M I M O N T H L Y P A Y R O L L P E R I O D

S E M I M O N T H L Y P A Y R O L L P E R I O D

## Married Persons - Semimonthly Payroll Period continued

1,535	1,560	91	82	73	64	55	45	36	28	19	12	6
1,560	1,585	93	84	75	66	56	47	38	29	21	13	7
1,585	1,610	95	86	77	68	58	49	40	31	23	15	8
1,610	1,635	97	88	79	69	60	51	42	33	24	16	9
1,635	1,660	99	90	81	71	62	53	44	35	26	18	11
1,660	1,685	101	92	82	73	64	55	46	37	28	19	12
1,685	1,710	103	94	84	75	66	57	48	39	30	21	13
1,710	1,735	105	95	86	77	68	59	50	41	32	23	15
1,735	1,760	107	97	88	79	70	61	52	43	34	25	17
1,760	1,785	108	99	90	81	72	63	54	45	36	27	18
1,785	1,810	110	101	92	83	74	65	56	47	38	29	20
1,810	1,835	112	103	94	85	76	67	58	49	40	31	22
1,835	1,860	114	105	96	87	78	69	60	51	42	33	24
1,860	1,885	116	107	98	89	80	71	62	53	44	35	26
1,885	1,910	118	109	100	91	82	73	64	55	46	37	28
1,910	1,935	120	111	102	93	84	75	66	57	48	39	30
1,935	1,960	122	113	104	95	86	77	68	59	50	41	31
1,960	1,985	124	115	106	97	88	79	70	61	52	43	33
1,985	2,010	126	117	108	99	90	81	71	62	53	44	35
2,010	2,035	128	119	110	101	92	82	73	64	55	46	37
2,035	2,060	131	121	112	103	94	84	75	66	57	48	39
2,060	2,085	133	123	114	105	95	86	77	68	59	50	41
2,085	2,110	135	125	116	107	97	88	79	70	61	52	43
2,110	2,135	137	127	118	108	99	90	81	72	63	54	45
2,135	2,160	139	129	120	110	101	92	83	74	65	56	47
2,160	2,185	141	131	122	112	103	94	85	76	67	58	49
2,185	2,210	143	133	124	114	105	96	87	78	69	60	51
2,210	2,235	145	135	126	116	107	98	89	80	71	62	53
2,235	2,260	147	137	128	118	109	100	91	82	73	64	55
2,260	2,285	149	139	130	120	111	102	93	84	75	66	56
2,285	2,310	151	141	132	122	113	104	95	86	77	68	58
2,310	2,335	153	144	134	124	115	106	97	88	79	69	60
2,335	2,360	155	146	136	126	117	108	99	90	81	71	62
2,360	2,385	157	148	138	128	119	110	101	92	82	73	64
2,385	2,410	159	150	140	131	121	112	103	94	84	75	66
2,410	2,435	161	152	142	133	123	114	105	95	86	77	68
2,435	2,460	163	154	144	135	125	116	107	97	88	79	70
2,460	2,485	165	156	146	137	127	118	108	99	90	81	72
2,485	2,510	167	158	148	139	129	120	110	101	92	83	74
2,510	2,535	169	160	150	141	131	122	112	103	94	85	76
2,535	2,560	172	162	152	143	133	124	114	105	96	87	78
2,560	2,585	174	164	154	145	135	126	116	107	98	89	80
2,585	2,610	176	166	156	147	137	128	118	109	100	91	82
2,610	2,635	178	168	158	149	139	130	120	111	102	93	84
2,635	2,660	180	170	161	151	141	132	122	113	104	95	86
2,660	2,685	182	172	163	153	144	134	124	115	106	97	88
2,685	2,710	184	174	165	155	146	136	126	117	108	99	90
2,710	2,735	186	176	167	157	148	138	128	119	110	101	92
2,735	2,760	188	178	169	159	150	140	131	121	112	103	94
2,760	2,785	190	180	171	161	152	142	133	123	114	105	95
2,785	2,810	192	182	173	163	154	144	135	125	116	107	97
2,810	2,835	194	185	175	165	156	146	137	127	118	108	99
S E M I - M O N T H L Y   P A Y R O L L   P E R I O D												

# Single Persons - Monthly Payroll Period

Single Persons - Including Head of Household												
If the wages are-		And the number of withholding allowances is-										
At least	But less than	The amount of income tax to be withheld is-										
		0	1	2	3	4	5	6	7	8	9	10
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	360	8	9	0	0	0	0	0	0	0	0	0
360	410	9	1	0	0	0	0	0	0	0	0	0
410	460	12	2	0	0	0	0	0	0	0	0	0
460	510	15	3	0	0	0	0	0	0	0	0	0
510	560	18	5	0	0	0	0	0	0	0	0	0
560	610	22	8	0	0	0	0	0	0	0	0	0
610	660	25	10	1	0	0	0	0	0	0	0	0
660	710	29	13	2	0	0	0	0	0	0	0	0
710	760	33	16	4	0	0	0	0	0	0	0	0
760	810	37	19	6	0	0	0	0	0	0	0	0
810	860	41	23	8	0	0	0	0	0	0	0	0
860	910	44	27	11	1	0	0	0	0	0	0	0
910	960	48	30	14	3	0	0	0	0	0	0	0
960	1,010	52	34	17	5	0	0	0	0	0	0	0
1,010	1,060	56	38	20	7	0	0	0	0	0	0	0
1,060	1,110	60	42	24	9	1	0	0	0	0	0	0
1,110	1,160	64	46	28	12	2	0	0	0	0	0	0
1,160	1,210	68	50	32	15	3	0	0	0	0	0	0
1,210	1,260	72	54	35	18	5	0	0	0	0	0	0
1,260	1,310	76	57	39	22	8	0	0	0	0	0	0
1,310	1,360	80	61	43	25	10	1	0	0	0	0	0
1,360	1,410	83	65	47	29	13	2	0	0	0	0	0
1,410	1,460	87	69	51	33	16	4	0	0	0	0	0
1,460	1,510	91	73	55	37	19	6	0	0	0	0	0
1,510	1,560	95	77	59	41	23	8	0	0	0	0	0
1,560	1,610	99	81	63	44	27	11	1	0	0	0	0
1,610	1,660	103	85	67	48	30	14	3	0	0	0	0
1,660	1,710	107	89	70	52	34	17	5	0	0	0	0
1,710	1,760	111	93	74	56	38	20	7	0	0	0	0
1,760	1,810	115	96	78	60	42	24	9	1	0	0	0
1,810	1,860	119	100	82	64	46	28	12	2	0	0	0
1,860	1,910	123	104	86	68	50	32	15	3	0	0	0
1,910	1,960	127	108	90	72	54	35	18	5	0	0	0
1,960	2,010	131	112	94	76	57	39	22	8	0	0	0
2,010	2,060	135	116	98	80	61	43	25	10	1	0	0
2,060	2,110	139	120	102	83	65	47	29	13	2	0	0
2,110	2,160	143	124	106	87	69	51	33	16	4	0	0
2,160	2,210	147	128	109	91	73	55	37	19	6	0	0
2,210	2,260	151	132	113	95	77	59	41	23	8	0	0
2,260	2,310	155	136	117	99	81	63	44	27	11	1	0
2,310	2,360	160	140	121	103	85	67	48	30	14	3	0
2,360	2,410	164	145	125	107	89	70	52	34	17	5	0
2,410	2,460	168	149	129	111	93	74	56	38	20	7	0
2,460	2,510	172	153	134	115	96	78	60	42	24	9	1
2,510	2,560	176	157	138	119	100	82	64	46	28	12	2
2,560	2,610	180	161	142	123	104	86	68	50	32	15	3
2,610	2,660	184	165	146	127	108	90	72	54	35	18	5
2,660	2,710	188	169	150	131	112	94	76	57	39	22	8
2,710	2,760	192	173	154	135	116	98	80	61	43	25	10
2,760	2,810	196	177	158	139	120	102	83	65	47	29	13

MONTHLY PAYROLL PERIOD

# Single Persons - Monthly Payroll Period continued

2,810	2,860	201	181	162	143	124	106	87	69	51	33	16
2,860	2,910	205	186	166	147	128	109	91	73	55	37	19
2,910	2,960	209	190	170	151	132	113	95	77	59	41	23
2,960	3,010	213	194	175	155	136	117	99	81	63	44	27
3,010	3,060	217	198	179	160	140	121	103	85	67	48	30
3,060	3,110	221	202	183	164	145	125	107	89	70	52	34
3,110	3,160	225	206	187	168	149	129	111	93	74	56	38
3,160	3,210	229	210	191	172	153	134	115	96	78	60	42
3,210	3,260	233	214	195	176	157	138	119	100	82	64	46
3,260	3,310	237	218	199	180	161	142	123	104	86	68	50
3,310	3,360	242	222	203	184	165	146	127	108	90	72	54
3,360	3,410	246	227	207	188	169	150	131	112	94	76	57
3,410	3,460	250	231	211	192	173	154	135	116	98	80	61
3,460	3,510	254	235	216	196	177	158	139	120	102	83	65
3,510	3,560	258	239	220	201	181	162	143	124	106	87	69
3,560	3,610	262	243	224	205	186	166	147	128	109	91	73
3,610	3,660	266	247	228	209	190	170	151	132	113	95	77
3,660	3,710	270	251	232	213	194	175	155	136	117	99	81
3,710	3,760	274	255	236	217	198	179	160	140	121	103	85
3,760	3,810	278	259	240	221	202	183	164	145	125	107	89
3,810	3,860	283	263	244	225	206	187	168	149	129	111	93
3,860	3,910	287	268	248	229	210	191	172	153	134	115	96
3,910	3,960	291	272	252	233	214	195	176	157	138	119	100
3,960	4,010	295	276	257	237	218	199	180	161	142	123	104
4,010	4,060	299	280	261	242	222	203	184	165	146	127	108
4,060	4,110	303	284	265	246	227	207	188	169	150	131	112
4,110	4,160	307	288	269	250	231	211	192	173	154	135	116
4,160	4,210	311	292	273	254	235	216	196	177	158	139	120
4,210	4,260	315	296	277	258	239	220	201	181	162	143	124
4,260	4,310	319	300	281	262	243	224	205	186	166	147	128
4,310	4,360	324	304	285	266	247	228	209	190	170	151	132
4,360	4,410	328	309	289	270	251	232	213	194	175	155	136
4,410	4,460	332	313	293	274	255	236	217	198	179	160	140
4,460	4,510	336	317	298	278	259	240	221	202	183	164	145
4,510	4,560	340	321	302	283	263	244	225	206	187	168	149
4,560	4,610	344	325	306	287	268	248	229	210	191	172	153
4,610	4,660	348	329	310	291	272	252	233	214	195	176	157
4,660	4,710	352	333	314	295	276	257	237	218	199	180	161
4,710	4,760	356	337	318	299	280	261	242	222	203	184	165
4,760	4,810	360	341	322	303	284	265	246	227	207	188	169
4,810	4,860	365	345	326	307	288	269	250	231	211	192	173
4,860	4,910	369	350	330	311	292	273	254	235	216	196	177
4,910	4,960	373	354	334	315	296	277	258	239	220	201	181
4,960	5,010	377	358	339	319	300	281	262	243	224	205	186
5,010	5,060	381	362	343	324	304	285	266	247	228	209	190
5,060	5,110	385	366	347	328	309	289	270	251	232	213	194
5,110	5,160	389	370	351	332	313	293	274	255	236	217	198
5,160	5,210	393	374	355	336	317	298	278	259	240	221	202
5,210	5,260	397	378	359	340	325	302	283	263	244	225	206
5,260	5,310	401	382	363	344	325	306	287	268	248	229	210
5,310	5,360	406	386	367	348	329	310	291	272	252	233	214
5,360	5,410	410	391	371	352	333	314	295	276	257	237	218
MONTHLY PAYROLL PERIOD												

# Married Persons - Monthly Payroll Period

Married Persons												
If the wages are-		And the number of withholding allowances is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
\$		6	0	0	0	0	0	0	0	0	0	0
620	670	7	1	0	0	0	0	0	0	0	0	0
670	720	9	2	0	0	0	0	0	0	0	0	0
720	770	11	3	0	0	0	0	0	0	0	0	0
770	820	13	4	0	0	0	0	0	0	0	0	0
820	870	16	6	0	0	0	0	0	0	0	0	0
870	920	18	8	1	0	0	0	0	0	0	0	0
920	970	21	10	2	0	0	0	0	0	0	0	0
970	1,020	23	12	3	0	0	0	0	0	0	0	0
1,020	1,070	26	14	4	0	0	0	0	0	0	0	0
1,070	1,120	29	16	6	0	0	0	0	0	0	0	0
1,120	1,170	32	19	8	1	0	0	0	0	0	0	0
1,170	1,220	36	21	10	2	0	0	0	0	0	0	0
1,220	1,270	39	24	13	3	0	0	0	0	0	0	0
1,270	1,320	43	27	15	5	0	0	0	0	0	0	0
1,320	1,370	46	30	17	7	1	0	0	0	0	0	0
1,370	1,420	50	33	20	9	2	0	0	0	0	0	0
1,420	1,470	54	37	22	11	3	0	0	0	0	0	0
1,470	1,520	58	40	25	13	4	0	0	0	0	0	0
1,520	1,570	61	44	28	16	6	0	0	0	0	0	0
1,570	1,620	65	48	31	18	8	1	0	0	0	0	0
1,620	1,670	69	51	34	21	10	2	0	0	0	0	0
1,670	1,720	73	55	38	23	12	3	0	0	0	0	0
1,720	1,770	77	59	41	26	14	4	0	0	0	0	0
1,770	1,820	80	63	45	29	16	6	0	0	0	0	0
1,820	1,870	84	66	49	32	19	8	1	0	0	0	0
1,870	1,920	88	70	53	36	21	10	2	0	0	0	0
1,920	1,970	92	74	56	39	24	13	3	0	0	0	0
1,970	2,020	96	78	60	43	27	15	5	0	0	0	0
2,020	2,070	100	82	64	46	30	17	7	1	0	0	0
2,070	2,120	104	86	68	50	33	20	9	2	0	0	0
2,120	2,170	108	90	71	54	37	22	11	3	0	0	0
2,170	2,220	112	93	75	58	40	25	13	4	0	0	0
2,220	2,270	116	97	79	61	44	28	16	6	0	0	0
2,270	2,320	119	101	83	65	48	31	18	8	1	0	0
2,320	2,370	123	105	87	69	51	34	21	10	2	0	0
2,370	2,420	127	109	91	73	55	38	23	12	3	0	0
2,420	2,470	131	113	95	77	59	41	26	14	4	0	0
2,470	2,520	135	117	99	80	63	45	29	16	6	0	0
2,520	2,570	139	121	103	84	66	49	32	19	8	1	0
2,570	2,620	143	125	106	88	70	53	36	21	10	2	0
2,620	2,670	147	129	110	92	74	56	39	24	13	3	0
2,670	2,720	151	132	114	96	78	60	43	27	15	5	0
2,720	2,770	155	136	118	100	82	64	46	30	17	7	1
2,770	2,820	158	140	122	104	86	68	50	33	20	9	2
2,820	2,870	162	144	126	108	90	71	54	37	22	11	3
2,870	2,920	166	148	130	112	93	75	58	40	25	13	4
2,920	2,970	170	152	134	116	97	79	61	44	28	16	6
2,970	3,020	174	156	138	119	101	83	65	48	31	18	8
3,020	3,070	178	160	142	123	105	87	69	51	34	21	10

MONTHLY PAYROLL PERIOD

M O N T H L Y P A Y R O L L P E R I O D

## Married Persons - Monthly Payroll Period continued

3,070	3,120	182	164	145	127	109	91	73	55	38	23	12
3,120	3,170	186	168	149	131	113	95	77	59	41	26	14
3,170	3,220	190	171	153	135	117	99	80	66	45	29	16
3,220	3,270	194	175	157	139	121	103	84	70	49	32	19
3,270	3,320	197	179	161	143	125	106	88	74	53	36	21
3,320	3,370	201	183	165	147	129	110	92	78	56	39	24
3,370	3,420	205	187	169	151	132	114	96	82	60	43	27
3,420	3,470	209	191	173	155	136	118	100	86	64	46	30
3,470	3,520	213	195	177	158	140	122	104	90	68	50	33
3,520	3,570	217	199	181	162	144	126	108	94	71	54	37
3,570	3,620	221	203	184	166	148	130	112	98	75	58	40
3,620	3,670	225	207	188	170	152	134	116	101	79	61	44
3,670	3,720	229	210	192	174	156	138	119	105	83	65	48
3,720	3,770	233	214	196	178	160	142	123	109	87	69	51
3,770	3,820	236	218	200	182	164	145	127	113	91	73	55
3,820	3,870	241	222	204	186	168	149	131	117	95	77	59
3,870	3,920	245	226	208	190	171	153	135	121	99	80	63
3,920	3,970	249	230	212	194	175	157	139	125	103	84	66
3,970	4,020	253	234	216	197	179	161	143	129	106	88	70
4,020	4,070	257	238	220	201	183	165	147	133	109	92	74
4,070	4,120	261	242	223	205	187	169	151	137	114	96	78
4,120	4,170	265	246	227	209	191	173	155	141	118	100	82
4,170	4,220	269	250	231	213	195	177	158	144	122	104	86
4,220	4,270	273	254	235	217	199	181	162	148	126	108	90
4,270	4,320	277	258	239	221	203	184	166	152	130	112	93
4,320	4,370	282	262	243	225	207	188	170	156	134	116	97
4,370	4,420	286	267	247	229	210	192	174	160	138	119	101
4,420	4,470	290	271	251	233	214	196	178	164	142	123	105
4,470	4,520	294	275	256	236	218	200	182	168	145	127	109
4,520	4,570	298	279	260	241	222	204	186	171	149	131	113
4,570	4,620	302	283	264	245	226	208	190	175	153	135	117
4,620	4,670	306	287	268	249	230	212	194	179	157	139	121
4,670	4,720	310	291	272	253	234	216	197	183	161	143	125
4,720	4,770	314	295	276	257	238	220	201	187	165	147	129
4,770	4,820	318	299	280	261	242	223	205	191	169	151	132
4,820	4,870	323	303	284	265	246	227	209	195	173	155	136
4,870	4,920	327	308	288	269	250	231	213	199	177	158	140
4,920	4,970	331	312	292	273	254	235	217	203	181	162	144
4,970	5,020	335	316	297	277	258	239	221	207	184	166	148
5,020	5,070	339	320	301	282	262	243	225	210	188	170	152
5,070	5,120	343	324	305	286	267	247	229	214	192	174	156
5,120	5,170	347	328	309	290	271	251	233	218	196	178	160
5,170	5,220	351	332	313	294	275	256	236	223	200	182	164
5,220	5,270	355	336	317	298	279	259	241	226	204	186	168
5,270	5,320	359	340	321	302	283	264	245	228	208	190	171
5,320	5,370	364	344	325	306	287	268	249	230	212	194	175
5,370	5,420	368	349	329	310	291	272	253	234	216	197	179
5,420	5,470	372	353	333	314	295	276	257	238	220	201	183
5,470	5,520	376	357	338	318	299	280	261	242	223	205	187
5,520	5,570	380	361	342	323	303	284	265	246	227	209	191
5,570	5,620	384	365	346	327	308	288	269	250	231	213	195
5,620	5,670	388	369	350	331	312	292	273	254	235	217	199
MONTHLY PAYROLL PERIOD												



# Single Persons - Daily & Misc. Payroll Period

Single Persons - Including Head of Household												
If the wages are-		And the number of withholding allowances is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	20	0	0	0	0	0	0	0	0	0	0	0
20	22	0	0	0	0	0	0	0	0	0	0	0
22	25	1	0	0	0	0	0	0	0	0	0	0
25	27	1	0	0	0	0	0	0	0	0	0	0
27	29	1	0	0	0	0	0	0	0	0	0	0
29	32	1	0	0	0	0	0	0	0	0	0	0
32	34	1	0	0	0	0	0	0	0	0	0	0
34	36	1	1	0	0	0	0	0	0	0	0	0
36	38	2	1	0	0	0	0	0	0	0	0	0
38	41	2	1	0	0	0	0	0	0	0	0	0
41	43	2	1	0	0	0	0	0	0	0	0	0
43	45	2	1	1	0	0	0	0	0	0	0	0
45	48	2	1	1	0	0	0	0	0	0	0	0
48	50	2	2	1	0	0	0	0	0	0	0	0
50	52	3	2	1	0	0	0	0	0	0	0	0
52	55	3	2	1	0	0	0	0	0	0	0	0
55	57	3	2	1	1	0	0	0	0	0	0	0
57	59	3	2	1	1	0	0	0	0	0	0	0
59	62	3	2	2	1	0	0	0	0	0	0	0
62	64	3	3	2	1	0	0	0	0	0	0	0
64	66	4	3	2	1	0	0	0	0	0	0	0
66	68	4	3	2	1	1	0	0	0	0	0	0
68	71	4	3	2	2	1	0	0	0	0	0	0
71	73	4	3	3	2	1	0	0	0	0	0	0
73	75	4	4	3	2	1	0	0	0	0	0	0
75	78	5	4	3	2	1	1	0	0	0	0	0
78	80	5	4	3	2	1	1	0	0	0	0	0
80	82	5	4	3	2	2	1	0	0	0	0	0
82	85	5	4	3	3	2	1	0	0	0	0	0
85	87	5	4	4	3	2	1	0	0	0	0	0
87	89	5	5	4	3	2	1	1	0	0	0	0
89	92	6	5	4	3	2	1	1	0	0	0	0
92	94	6	5	4	3	2	2	1	0	0	0	0
94	96	6	5	4	3	3	2	1	0	0	0	0
96	98	6	5	5	4	3	2	1	0	0	0	0
98	101	6	6	5	4	3	2	1	1	0	0	0
101	103	7	6	5	4	3	2	2	1	0	0	0
103	105	7	6	5	4	3	3	2	1	0	0	0
105	108	7	6	5	4	4	3	2	1	0	0	0
108	110	7	6	5	5	4	3	2	1	1	0	0
110	112	7	6	6	5	4	3	2	2	1	0	0
112	115	8	7	6	5	4	3	2	2	1	0	0
115	117	8	7	6	5	4	3	2	2	1	0	0
117	119	8	7	6	5	4	4	3	2	1	0	0
119	122	8	7	6	5	5	4	3	2	1	1	0
122	124	8	7	7	6	5	4	3	2	1	1	0
124	126	8	8	7	6	5	4	3	2	2	1	0
126	128	9	8	8	7	5	4	3	3	2	1	0
128	131	9	8	8	7	5	5	4	3	2	1	0
131	133	9	8	7	6	5	5	4	4	3	2	1

D A I L Y & M I S C . P A Y R O L L P E R I O D

## Single Persons - Daily & Misc. Payroll Period continued

D A I L Y   &   M I S C .   P A Y R O L L   P E R I O D													
133	135	9	8	7	7	6	5	4	3	2	2	1	1
135	138	9	9	8	7	6	5	4	3	2	2	1	1
138	140	10	9	8	7	6	5	4	4	3	2	2	1
140	142	10	9	8	7	6	5	5	4	3	2	2	1
142	145	10	9	8	7	6	6	5	4	3	2	2	1
145	147	10	9	8	8	7	6	5	4	3	2	2	1
147	149	10	10	9	8	7	6	5	4	3	3	2	2
149	152	11	10	9	8	7	6	5	4	3	3	2	2
152	154	11	10	9	8	7	6	5	5	4	3	2	2
154	156	11	10	9	8	7	7	6	5	4	3	2	2
156	158	11	10	9	8	8	7	6	5	4	3	2	2
158	161	11	10	10	9	8	7	6	5	4	3	3	3
161	163	12	11	10	9	8	7	6	5	4	3	3	3
163	165	12	11	10	9	8	7	6	6	5	4	3	3
165	168	12	11	10	9	8	7	7	6	5	4	3	3
168	170	12	11	10	9	9	8	7	6	5	4	3	3
170	172	12	11	11	10	9	8	7	6	5	4	4	4
172	175	12	12	11	10	9	8	7	6	5	5	4	4
175	177	13	12	11	10	9	8	7	6	6	5	4	4
177	179	13	12	11	10	9	8	8	7	6	5	4	4
179	182	13	12	11	10	10	9	8	7	6	5	4	4
182	184	13	12	11	11	10	9	8	7	6	5	4	4
184	186	13	13	12	11	10	9	8	7	6	5	5	5
186	188	14	13	12	11	10	9	8	7	7	6	5	5
188	191	14	13	12	11	10	9	8	8	7	6	5	5
191	193	14	13	12	11	10	10	9	8	7	6	5	5
193	195	14	13	12	12	11	10	9	8	7	6	5	5
195	198	14	13	13	12	11	10	9	8	7	6	6	6
198	200	15	14	13	12	11	10	9	8	7	7	6	6
200	202	15	14	13	12	11	10	9	9	8	7	6	6
202	205	15	14	13	12	11	11	10	9	8	7	6	6
205	207	15	14	13	12	12	11	10	9	8	7	6	6
207	209	15	14	14	13	12	11	10	9	8	7	6	6
209	212	16	15	14	13	12	11	10	9	8	7	7	7
212	214	16	15	14	13	12	11	10	10	9	8	7	7
214	216	16	15	14	13	12	11	11	10	9	8	7	7
216	218	16	15	14	13	13	12	11	10	9	8	7	7
218	221	16	15	14	14	13	12	11	10	9	8	7	7
221	223	16	16	15	14	13	12	11	10	9	8	8	8
223	225	17	16	15	14	13	12	11	10	10	9	8	8
225	228	17	16	15	14	13	12	12	11	10	9	8	8
228	230	17	16	15	14	13	13	12	11	10	9	8	8
230	232	17	16	15	15	14	13	12	11	10	9	8	8
232	235	17	17	16	15	14	13	12	11	10	9	9	9
235	237	18	17	16	15	14	13	12	11	11	10	9	9
237	239	18	17	16	15	14	13	12	12	11	10	9	9
239	242	18	17	16	15	14	14	13	12	11	10	9	9
242	244	18	17	16	16	15	14	13	12	11	10	9	9
244	246	18	17	16	16	15	14	13	12	11	10	10	10
246	248	19	18	17	16	15	14	13	12	11	11	10	10
248	251	19	18	17	16	15	14	14	13	12	11	10	10

## Married Persons - Daily & Misc. Payroll Period

Married Persons												
If the wages are-		And the number of withholding allowances is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is-										
\$	\$	0	0	0	0	0	0	0	0	0	0	0
1	20	0	0	0	0	0	0	0	0	0	0	0
22	22	0	0	0	0	0	0	0	0	0	0	0
25	25	0	0	0	0	0	0	0	0	0	0	0
27	27	1	0	0	0	0	0	0	0	0	0	0
29	29	1	0	0	0	0	0	0	0	0	0	0
32	32	1	0	0	0	0	0	0	0	0	0	0
34	34	1	0	0	0	0	0	0	0	0	0	0
36	36	1	0	0	0	0	0	0	0	0	0	0
38	38	1	1	0	0	0	0	0	0	0	0	0
41	41	1	1	0	0	0	0	0	0	0	0	0
43	43	1	1	0	0	0	0	0	0	0	0	0
45	45	1	1	0	0	0	0	0	0	0	0	0
48	48	2	1	0	0	0	0	0	0	0	0	0
50	50	2	1	1	0	0	0	0	0	0	0	0
52	52	2	1	1	0	0	0	0	0	0	0	0
55	55	2	1	1	0	0	0	0	0	0	0	0
57	57	2	2	1	0	0	0	0	0	0	0	0
59	59	2	2	1	1	0	0	0	0	0	0	0
62	62	3	2	2	1	0	0	0	0	0	0	0
64	64	3	2	2	1	0	0	0	0	0	0	0
66	66	3	2	2	1	1	0	0	0	0	0	0
68	68	3	2	2	1	1	0	0	0	0	0	0
71	71	3	3	2	1	1	0	0	0	0	0	0
73	73	4	3	2	1	1	0	0	0	0	0	0
75	75	4	3	2	1	1	0	0	0	0	0	0
78	78	4	3	2	1	1	0	0	0	0	0	0
80	80	4	3	2	2	1	0	0	0	0	0	0
82	82	4	4	3	2	1	0	0	0	0	0	0
85	85	4	4	3	2	1	0	0	0	0	0	0
87	87	5	4	3	2	1	0	0	0	0	0	0
89	89	5	4	3	2	2	0	0	0	0	0	0
92	92	5	4	3	2	2	0	0	0	0	0	0
94	94	5	4	3	3	2	0	0	0	0	0	0
96	96	5	4	4	3	2	0	0	0	0	0	0
98	98	6	5	4	3	2	1	0	0	0	0	0
101	101	6	5	4	3	2	1	1	0	0	0	0
103	103	6	5	4	3	3	1	1	0	0	0	0
105	105	6	5	4	4	3	1	1	0	0	0	0
108	108	6	5	5	4	3	2	1	0	0	0	0
110	110	6	6	5	4	3	2	1	1	0	0	0
112	112	7	6	5	4	3	2	2	1	0	0	0
115	115	7	6	5	4	3	2	2	1	1	0	0
117	117	7	6	5	4	4	3	2	1	1	0	0
119	119	7	6	5	5	4	3	2	1	1	0	0
122	122	7	6	6	5	4	3	2	2	1	0	0
124	124	7	7	6	5	4	3	2	2	1	1	0
126	126	8	7	6	5	4	3	3	2	1	1	0
128	128	8	7	7	6	5	4	4	3	2	1	0
131	131	8	7	6	6	5	4	4	3	2	1	0
133	133	8	7	7	6	6	5	5	4	3	2	0

D A I L Y & M I S C . P A Y R O L L P E R I O D

## Married Persons - Daily & Misc. Payroll Period continued

D A I L Y   &   M I S C .   P A Y R O L L   P E R I O D													
133	135	8	8	7	6	5	4	3	3	2	1	1	1
136	138	9	8	7	6	5	4	4	3	2	1	1	1
137	139	10	9	8	7	6	5	4	3	2	1	1	1
138	140	10	9	8	7	6	5	4	3	2	1	1	1
139	141	10	9	8	7	6	5	4	3	2	1	1	1
140	142	10	9	8	7	6	5	4	3	2	1	1	1
141	143	10	9	8	7	6	5	4	3	2	1	1	1
142	144	10	9	8	7	6	5	4	3	2	1	1	1
143	145	10	9	8	7	6	5	4	3	2	1	1	1
144	146	10	9	8	7	6	5	4	3	2	1	1	1
145	147	10	9	8	7	6	5	4	3	2	1	1	1
146	148	10	9	8	7	6	5	4	3	2	1	1	1
147	149	10	9	8	7	6	5	4	3	2	1	1	1
148	150	10	9	8	7	6	5	4	3	2	1	1	1
149	151	10	9	8	7	6	5	4	3	2	1	1	1
150	152	10	9	8	7	6	5	4	3	2	1	1	1
151	153	10	9	8	7	6	5	4	3	2	1	1	1
152	154	10	9	8	7	6	5	4	3	2	1	1	1
153	155	10	9	8	7	6	5	4	3	2	1	1	1
154	156	10	9	8	7	6	5	4	3	2	1	1	1
155	157	10	9	8	7	6	5	4	3	2	1	1	1
156	158	10	9	8	7	6	5	4	3	2	1	1	1
157	159	10	9	8	7	6	5	4	3	2	1	1	1
158	160	10	9	8	7	6	5	4	3	2	1	1	1
159	161	10	9	8	7	6	5	4	3	2	1	1	1
160	162	10	9	8	7	6	5	4	3	2	1	1	1
161	163	10	9	8	7	6	5	4	3	2	1	1	1
162	164	10	9	8	7	6	5	4	3	2	1	1	1
163	165	10	9	8	7	6	5	4	3	2	1	1	1
164	166	10	9	8	7	6	5	4	3	2	1	1	1
165	167	10	9	8	7	6	5	4	3	2	1	1	1
166	168	10	9	8	7	6	5	4	3	2	1	1	1
167	169	10	9	8	7	6	5	4	3	2	1	1	1
168	170	10	9	8	7	6	5	4	3	2	1	1	1
169	171	10	9	8	7	6	5	4	3	2	1	1	1
170	172	10	9	8	7	6	5	4	3	2	1	1	1
171	173	10	9	8	7	6	5	4	3	2	1	1	1
172	174	10	9	8	7	6	5	4	3	2	1	1	1
173	175	10	9	8	7	6	5	4	3	2	1	1	1
174	176	10	9	8	7	6	5	4	3	2	1	1	1
175	177	10	9	8	7	6	5	4	3	2	1	1	1
176	178	10	9	8	7	6	5	4	3	2	1	1	1
177	179	10	9	8	7	6	5	4	3	2	1	1	1
178	180	10	9	8	7	6	5	4	3	2	1	1	1
179	181	10	9	8	7	6	5	4	3	2	1	1	1
180	182	10	9	8	7	6	5	4	3	2	1	1	1
181	183	10	9	8	7	6	5	4	3	2	1	1	1
182	184	10	9	8	7	6	5	4	3	2	1	1	1
183	185	10	9	8	7	6	5	4	3	2	1	1	1
184	186	10	9	8	7	6	5	4	3	2	1	1	1
185	187	10	9	8	7	6	5	4	3	2	1	1	1
186	188	10	9	8	7	6	5	4	3	2	1	1	1
187	189	10	9	8	7	6	5	4	3	2	1	1	1
188	190	10	9	8	7	6	5	4	3	2	1	1	1
189	191	10	9	8	7	6	5	4	3	2	1	1	1
190	192	10	9	8	7	6	5	4	3	2	1	1	1
191	193	10	9	8	7	6	5	4	3	2	1	1	1
192	194	10	9	8	7	6	5	4	3	2	1	1	1
193	195	10	9	8	7	6	5	4	3	2	1	1	1
194	196	10	9	8	7	6	5	4	3	2	1	1	1
195	197	10	9	8	7	6	5	4	3	2	1	1	1
196	198	10	9	8	7	6	5	4	3	2	1	1	1
197	199	10	9	8	7	6	5	4	3	2	1	1	1
198	200	10	9	8	7	6	5	4	3	2	1	1	1
199	201	10	9	8	7	6	5	4	3	2	1	1	1
200	202	10	9	8	7	6	5	4	3	2	1	1	1
201	203	10	9	8	7	6	5	4	3	2	1	1	1
202	204	10	9	8	7	6	5	4	3	2	1	1	1
203	205	10	9	8	7	6	5	4	3	2	1	1	1
204	206	10	9	8	7	6	5	4	3	2	1	1	1
205	207	10	9	8	7	6	5	4	3	2	1	1	1
206	208	10	9	8	7	6	5	4	3	2	1	1	1
207	209	10	9	8	7	6	5	4	3	2	1	1	1
208	210	10	9	8	7	6	5	4	3	2	1	1	1
209	211	10	9	8	7	6	5	4	3	2	1	1	1
210	212	10	9	8	7	6	5	4	3	2	1	1	1
211	213	10	9	8	7	6	5	4	3	2	1	1	1
212	214	10	9	8	7	6	5	4	3	2	1	1	1
213	215	10	9	8	7	6	5	4	3	2	1	1	1
214	216	10	9	8	7	6	5	4	3	2	1	1	1
215	217	10	9	8	7	6	5	4	3	2	1	1	1
216	218	10	9	8	7	6	5	4	3	2	1	1	1
217	219	10	9	8	7	6	5	4	3	2	1	1	1
218	220	10	9	8	7	6	5	4	3	2	1	1	1
219	221	10	9	8	7	6	5	4	3	2	1	1	1
220	222	10	9	8	7	6	5	4	3	2	1	1	1
221	223	10	9	8	7	6	5	4	3	2	1	1	1
222	224	10	9	8	7	6	5	4	3	2	1	1	1
223	225	10	9	8	7	6	5	4	3	2	1	1	1
224	226	10	9	8	7	6	5	4	3	2	1	1	1
225	227	10	9	8	7	6	5	4	3	2	1	1	1
226	228	10	9	8	7	6	5	4	3	2	1	1	1
227	229	10	9	8	7	6	5	4	3	2	1	1	1
228	230	10	9	8	7	6	5	4	3	2	1	1	1
229	231	10	9	8	7	6	5	4	3	2	1	1	1
230	232	10	9	8	7	6	5	4	3	2	1	1	1
231	233	10	9	8	7	6	5	4	3	2	1	1	1
232	234	10	9	8	7	6	5	4	3	2	1	1	1
233	235	10	9	8	7	6	5	4	3	2	1	1	1
234	236	10	9	8	7	6	5	4	3	2	1	1	1
235	237	10	9	8	7	6	5	4	3	2	1	1	1
236	238	10	9	8	7	6	5	4	3	2	1	1	1
237	239	10	9	8	7	6	5	4	3	2	1	1	1
238	240	10	9	8	7	6	5	4	3	2	1	1	1
239	241	10	9	8	7	6	5	4	3	2	1	1	1
240	242	10	9	8	7	6	5	4	3	2	1	1	1
241	243	10	9	8	7	6	5	4	3	2	1	1	1
242	244	10	9	8	7	6	5	4	3	2	1	1	1
243	245	10	9	8	7	6	5	4	3	2	1	1	1
244	246	10	9	8	7	6	5	4	3	2	1	1	1
245	247	10	9	8	7	6	5	4	3	2	1	1	1
246	248	10	9	8	7	6	5	4	3	2	1	1	1
247	249	10	9	8	7	6	5	4	3	2	1	1	1
248	250	10	9	8	7	6	5	4	3	2	1	1	1
249	251	10	9	8	7	6	5	4	3	2	1	1	1

# Idaho Income Tax Withholding Reconciliation Worksheet

## Step 1 Idaho Income Tax Withholding Summary For: \_\_\_\_\_ Calendar Year

**Caution:** A tax payment dated in January will most likely be for the prior calendar year. Be sure that you only include payments for the correct calendar year.

	Column A	Column B	Column C
Month	Actual Amount of Tax Withheld During the Calendar Month	Date Tax was Paid to the State Tax Commission	Amount Paid to the State Tax Commission
January	_____	_____	_____
February	_____	_____	_____
March	_____	_____	_____
April	_____	_____	_____
May	_____	_____	_____
June	_____	_____	_____
July	_____	_____	_____
August	_____	_____	_____
September	_____	_____	_____
October	_____	_____	_____
November	_____	_____	_____
December	_____	_____	_____
	=====		=====
	Column A Total		Column C Total

## Step 2 Tax Withheld

1. Total from Column A above. . . . . \_\_\_\_\_
2. Total Idaho Withholding from Forms W-2 and/or 1099-R forms . . . . . \_\_\_\_\_

If the amounts are the same on Lines 1 and 2, enter the amount on Form 956, Line 3 and proceed to Step 3. If the amounts on Lines 1 and 2 are different, review your records to identify the reason for the difference and make the appropriate corrections. If you discover that there is an incorrect amount reported on a Form W-2, you must prepare and issue a corrected W-2 (Federal Form W-2C).

## Step 3 Payments

1. Total from Column C above . . . . . \_\_\_\_\_
2. Add any payments not included in Column C . . . . . + \_\_\_\_\_
3. Subtract any penalty or interest included in the payment amounts listed in Column C . . . . . - \_\_\_\_\_
4. Subtract any refunds received from tax periods within this calendar year . . . . . - \_\_\_\_\_
5. Add any credits applied from a prior tax period . . . . . + \_\_\_\_\_
6. Total the amounts from Lines 1, 2, 3, 4, and 5 . . . . . \_\_\_\_\_

**If you are a monthly or quarterly filer, stop here and enter the amount from Line 6 above on Form 956, Line 4.**  
**If you are a split monthly filer, continue to Line 7.\***

### SPLIT MONTHLY FILERS ONLY

7. Add tax withheld for 1/1 to 1/15 from Line 4a of your 1999 4th quarter 958-A, if not already included . . . + \_\_\_\_\_
8. Subtract tax withheld for 1/1 to 1/15 from Line 4a of your 2000 4th quarter 958-A,  
if not already included . . . . . - \_\_\_\_\_
9. Total the amounts from Lines 6, 7, and 8. Enter this amount on Form 956, Line 4. . . . . \_\_\_\_\_

**\*Note:** As a split monthly filer, your payment due 1/20 covers the period of 12/16 through 1/15. Since this reporting period crosses calendar years, you must make adjustments to arrive at the true calendar year tax amounts.